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January 21, 2008

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

VIA CERTIFIED MAIL-RRR
No. 7005 1160 0004 8587 0435

RE: Winzeler, Inc. (36-3340182)
Notice of Unfunded Deferred Compensation Plan for Select Group of
Management or Highly Compensated Employees Pursuant to 29 CFR §
2520.104-23

Dear Sir or Madam:

Enclosed is the form of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974 for unfunded and insured pension plans for a select group of management and highly compensated employees, as specified in Department of Labor Regulations 29 C.F.R. §2520.104-23.

Also enclosed is a copy. Please stamp this copy indicating receipt and return to the undersigned in the self-addressed and stamped envelope.

If anything further is required, please contact the undersigned.

Yours very truly,



Ronald E. Rasmussen, for
BRADY & JENSEN, LLP

RER\dja
Enclosures

- cc: Mr. John H. Winzeler
Winzeler, Inc.
7355 West Wilson Avenue
Harwood Heights, IL 60706
- cc: Mr. Robert Spellmeyer
Borhart Spellmeyer & Company
2205 Point Boulevard Suite 160
Elgin, IL 60123

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WINZELER, INC. PHANTOM STOCK PLAN STATEMENT

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

RE: Notice of Unfunded Deferred Compensation Plan for Select Group of Management or Highly Compensated Employees Pursuant to 29 CFR § 2520.104-23

Dear Sir or Madam:

Pursuant to the above referenced Regulation under Title I of the Employee Retirement Income Security Act of 1974 (ERISA), you are hereby notified that the following employer has established the following unfunded bonus plan for a select group of management or highly compensated employees:

Employer Name: Winzeler, Inc.
Address: 7355 West Wilson Avenue, Harwood Heights, IL 60706
I.R.S. No. (EIN): 36-3340182
Name of Plan: Winzeler, Inc. Phantom Stock Plan
Effective Date: January 1, 2008

There is two (2) employees who has been selected to participate in the Plan. Please note that the Employer is filing this notice on a protective basis and is not conceding that the Plan constitutes an employee benefit plan subject to the provisions of ERISA rather than a bonus plan exempt from the requirements of ERISA pursuant to 29 CFR § 2510.3-2(c).

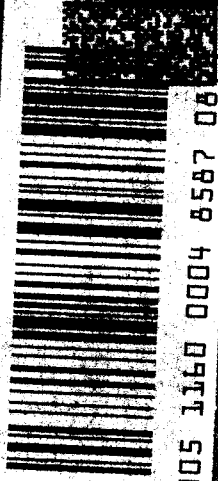
Dated: January 16, 2008.

WINZELER, INC.

By: 

John H. Winzeler, President

CERTIFIED MAIL™



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TO

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