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Date: January 15, 2008

Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-1513  
U.S. Department of Labour  
200 Constitution Avenue NW  
Washington, DC 20210

RE: Top Hat Plan Exemption

Dear Secretary:

The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding Non Qualified Top Hat Plans under Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974. Pursuant to Regulation Section 2520.104-23(b), we provide the following information:

1. Employer Name: Toromont Industries Inc. and Subsidiaries
2. Employer Address: 395 West 1100 North, North Salt Lake, Utah, United States 84054
3. Employer EIN: 87-0444172
4. The Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of Plans: One
6. Number of Employees in each Plan(s): Four

The Employer will provide plan documents, if any, to the Secretary upon request as required by Section 104(a) (1) of ERISA.

Sincerely,  
TOROMONT INDUSTRIES INC.

Per: David Wetherald

Name: David C. Wetherald

Title: Secretary

cc: Rick Biggar

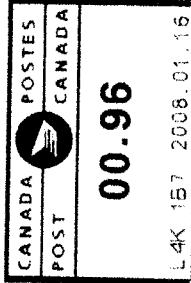


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**David Wetherald**  
 Vice President, General Counsel & Secretary

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