



SADOFF & RUDOY INDUSTRIES, LLP

Customer Confidence People Power Accountability

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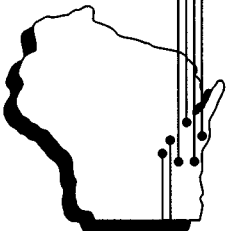


Alfred Muchin Co.
(920) 684-3388
1600 S. 26th St.
P.O. Box 323
Manitowoc, WI 54220-0323

Gus Holman Co.
(920) 457-2431
3313 N. 21st St.
P.O. Box 531
Sheboygan, WI 53082-0531

Sadoff Iron & Metal Co.
(920) 434-0137
1901 Lineville Rd.
Green Bay, WI 54313

Sadoff Iron & Metal Co.
(920) 921-2070
240 W. Arndt St.
P.O. Box 1138
Fond du Lac, WI 54936-1138



Lawent Iron & Metal Co.
(920) 361-1450
478 E. Huron St.
P.O. Box 264
Berlin, WI 54923

Sadoff Iron & Metal Co.
(920) 651-9398
36 E. 10th Ave.
P.O. Box 1066
Oshkosh, WI 54903-1066



Sadoff Iron & Metal Co.
(402) 470-2510 - Ferrous
5510 NW 39th St.
P.O. Box 83465
Lincoln, NE 68501-3465
(402) 434-2890 - Nonferrous

TO: Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-1513 – Public Disclosure Room
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

FROM: Sadoff & Rudoy Industries, LLP
Employer Identification Number: 39-1047279
240 W Arndt Street
Fond du Lac, WI 54935

February 6, 2008

This document constitutes the statement required by 29 C. F. R. Sec. 2520 104-23 (a) (1) to be filed with the Secretary of Labor in respect to a Non-Qualified Deferred Compensation Plan maintained by the above employer.

The employer currently maintains 1 Nonqualified Deferred Compensation Plan for employees who are members of a select group of management or who are highly compensated. There are currently 3 participants in the plan. A copy of the plan document will be furnished upon request.

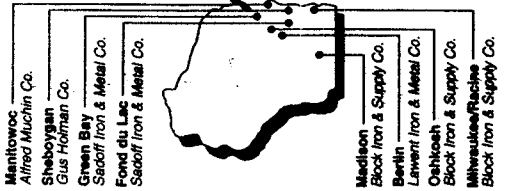
Respectfully submitted,

Sadoff & Rudoy Industries, LLP

Mark Lasky
President

**Defining the
Art of Quality
and Service.**

SR SADOFF IRON & METAL COMPANY
 A Division of Sadoff & Rudy Industries, LLP
 240 W. ARNDT STREET • P.O. BOX 1138
 FOND DU LAC, WI 54936-1138



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TOP HAT PLAN EXEMPTION
 PENSION & WELFARE BENEFITS ADMIN
 ROOM N-1513 - PUBLIC DISCLOSURE
 ROOM
 US DEPT OF LABOR
 2000 CONSTITUTION AVENUE, NW
 WASHINGTON, DC 20210

