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**KRIEG · DEVAULT**<sup>LLP</sup>  
ATTORNEYS AT LAW

February 29, 2008

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E-mail: amounts@kdlegal.com

***Certified Mail, Return Receipt Requested***

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: NASCO Industries, Inc.  
Three Northeast 21st Street  
Washington, Indiana 47501  
EIN: 35-1447214**

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Ladies and Gentlemen:

The statement enclosed as Exhibit A constitutes a request to the Department of Labor that the above-named employer be permitted to use the alternative method of compliance with respect to the NASCO Industries, Inc. Make-Up Benefit Plan (the "Plan"). The Plan, which was adopted on December 21, 2007, effective as of January 1, 2008, is the second "top hat" plan to be adopted by the Plan sponsor.

Please review and file this statement in accordance with Department of Labor Regulation §2520.104-23. NASCO Industries, Inc. will provide a copy of the Plan and any related grants to the Secretary of Labor on request. If you have any questions, please contact the undersigned.

Sincerely,



Alexander L. Mounts

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 **MERITAS**  
LAW FIRMS WORLDWIDE

**EXHIBIT A**

**STATEMENT OF ALTERNATIVE METHOD OF FILING  
FOR  
NASCO INDUSTRIES, INC. MAKE-UP BENEFIT PLAN**

1. Employer: NASCO Industries, Inc.
2. Address: Three Northeast 21st Street  
Washington, Indiana 47501
3. Employer Identification Number: 35-1447214

**DECLARATION**

NASCO Industries, Inc. (the "Company") declares:

That the Company now maintains two non-qualified, unfunded deferred compensation plan, in the form of "top hat" deferred compensation plan, primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

That this filing relates to a new unfunded deferred compensation plan sponsored by the Company which was adopted on December 21, 2007, effective as of January 1, 2008.

That there are presently two executive employees who are participating under such plan.

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**CERTIFIED MAIL**



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