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March 17, 2008

Department of Labor  
Top Hat Plan Exemption  
EBSA Public Disclosure Office  
200 Constitution Avenue NW.  
Room N-1513  
Washington, DC 20210

Dear Sir or Madame:

This statement is filed under DOL Regulations § 2520.104-23.

Effective 2008, the Employer, C & H Technology Inc., has adopted the following arrangement primarily for the purpose of providing deferred compensation for a select management or highly compensated employee:

<b>Plan</b>	<b>Number of Participants</b>
C & H Technology, Inc., Phantom Stock Plan	<u>2</u>
Employer ID Number:	22-2294576

The Employer's address is as noted on the letterhead.

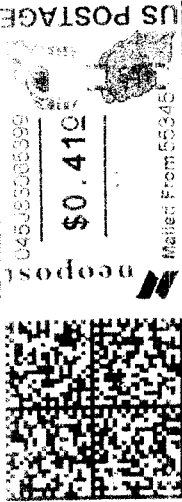
The Employer will provide plan documents to the Secretary of Labor on request.

Sincerely,

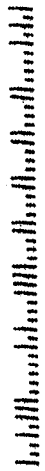
Thomas Heelan  
C & H Technology, Inc.



6121 Baker Road, Suite 108  
Minnetonka, MN 55345



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