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March 18, 2008

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

Re: Top Hat Plans

Dear Sir/Madam:

This is the statement required under Department of Labor Regulation section 2520.104-23 with respect to the Top Hat Plans maintained by Park-Ohio Industries, Inc. (EIN: 34-6520107). The plans are maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The name and number of participants in each plan are reflected in the following chart:

<u>Plan Name</u>	<u>Number of Participants</u>
Supplemental Executive Retirement Plan for Edward F. Crawford	1
Defined Contribution Letter Agreement with Edward F. Crawford	1

If you need any additional information concerning this filing or the plans, please contact the undersigned at the address and phone number below. For our records, please acknowledge receipt of this filing by date-stamping the enclosed copy of this letter and returning it to me in the enclosed self-addressed stamped envelope.

Very truly yours,

Robert D. Vilsack



**ParkOhio**

6065 Parkland Boulevard  
Cleveland, Ohio 44124



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