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May 6, 2008

Office of Pension and Welfare Programs
Labor Management-Services Administration
Frances Perkins Department of Labor Building
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20216

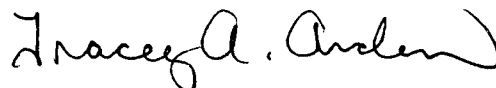
Re: Non-Qualified Deferred Compensation Plan
Plasmatic Arts Corporation
814 S. Main Street
South Bend, IN 46601
Employer Identification Number: 35-1130971

Dear Office of Pension and Welfare Programs:

Please find attached to this letter the statement of Plasmatic Arts Corporation with respect to non-qualified plans maintained by employers under the requirements of 29 CFR Section 2520.104-23(a).

Please contact me if you need any additional information.

Best regards,



Tracey A. Anderson, JD, LLM, CPA

cc. Mary Ann Riffle, Controller

**SALARY CONTINUATION
SPECIMEN ERISA MEMORANDUM STATEMENT**

DATE: March 31, 2008

TO: Office Of Pension and Welfare Programs
Labor Management - Services Administration
U.S. Department Of Labor
Washington, D.C. 20216

FROM: PLASMATIC ARTS CORPORATION
Corporation
35-1130971
Employer Identification Number
814 S. MAIN STREET
SOUTH BEND, INDIANA 46601
Address

This statement is with respect to Non-Qualified Deferred Compensation Plans maintained by Employers under the requirements of 29 CFR Section 2520.104-23(a).

Employer currently maintains one non-qualified salary continuation plan for Executives who are members of a "select group of management" or who are "highly compensated".

The number of participants is: 1

Plan 1: 001

Plan Administrator: Mary Ann Riffle

Title: Controller

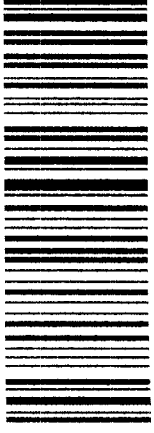
Employer: PLASTMATIC ARTS CORPORATION

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Anderson JD, LLM,
Lakeshore Dr.
Indiana 46530

CERTIFIED MAIL



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**RETURN RECEIPT
REQUESTED**

Office of Pension and Welfare Programs
Labor Management-Services
Administration
Frances Perkins Building
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20216

