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June 23, 2008

Top-Hat Plan Exemption
Employee Benefits Security Administration
Room N-5644
U. S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

Re: SMT Machine & Tool, Inc.
Supplemental Employee Retirement Plan Agreement

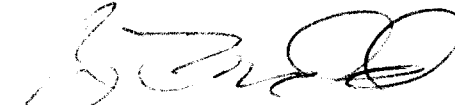
Dear Sir or Madam:

SMT Machine & Tool, Inc. has implemented a Supplemental Employee Retirement Plan Agreement as of June 17, 2008. Following is information on the plan:

1. SMT Machine & Tool, Inc.
1325 Cornell Road
Green Bay, WI 54313
EIN: 20-4284390;
2. The plan is maintained primarily to provide nonqualified deferred compensation to a select group of highly compensated employees; and
3. SMT Machine & Tool, Inc. has one top-hat plan, with two employees participating in such plan.

If you have any questions or need anything further, please contact me. Thank you.

Very truly yours,



Brian R. Mudd, of
NELSON & SCHMELING

BRM/beb
cc: SMT Machine & Tool, Inc.
Dan Balch

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