

U.S. DEPARTMENT OF LABOR

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May 28, 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: Employer Name: Vogel Display Corp.
 Employer Address: 13982 Industry Ave.
 Becker, MN 55308
 Employer EIN: 41-1375026

Dear Sir or Madam:

Pursuant to DOL Reg. Sect. 2520.104-23, enclosed please find a Labor Department Statement regarding the above-referenced matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Christine M. Akimoff".

CHRISTINE M. AKIMOFF
cakimoff@sglaw.com
Voice Message #306

CMA:als
Enclosure
cc: Michael Vogel (w/o encl.)

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Park Place, Suite 300
250 Church Street SE
Salem, Oregon 97301

Post Office Box 470
Salem, Oregon 97308

tel 503.399.1070
fax 503.371.2927

LABOR DEPARTMENT STATEMENT

TO: Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 2021

FROM: Employer Name: Vogel Display Corp.
Employer Address: 13982 Industry Ave.
Becker, MN 55308


EIN: 41-137-5026

RE: Salary Continuation Agreement

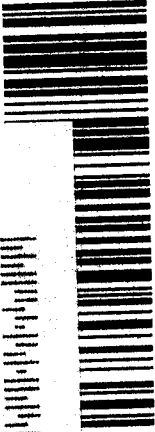
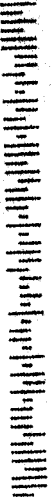
The above-named employer maintains the plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The above-named employer maintains one such plan for one employee.

DATED this 22nd day of January, 2008.

VOGEL DISPLAY CORP.

By: 
Michael Vogel, President

CERTIFIED MAIL™

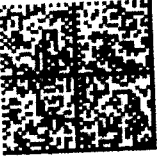


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MAY 29 2008
MAILED FROM ZIP CODE 97301

\$ 05.32⁰⁰



**RETURN RECEIPT
REQUESTED**

*ROB 470
SALEM, 97308*

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Employee Benefits Security Administration
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200 Constitution Avenue NW
Washington, DC 20210