

GRAYDON HEAD
LEGAL COUNSEL | SINCE 1871

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Thomas A. Breitenbach
Direct: 513-629-2809
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June 6, 2008

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

RE: The Habegger Corporation Supplemental Executive Retirement Plan

Dear Sir or Madam:

On behalf of The Habegger Corporation, enclosed is an Alternative Reporting and Disclosure Statement under Regulation §2520.104-23 filed this day with respect to the above-referenced plan established for a select group of management or highly compensated employees of The Habegger Corporation.

Very truly yours,



Thomas A. Breitenbach

TAB:dmh
Enclosure

Cincinnati at Fountain Square Northern Kentucky at the Chamber Center Butler/Warren at University Pointe

Graydon Head & Richey LLP | 1900 Fifth Third Center | 511 Walnut Street | Cincinnati, OH 45202
513.621.6464 Phone | 513.651.3836 Fax | www.graydonhead.com

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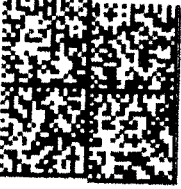
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