



MICHELS CORPORATION

817 W. Main Street • P.O. Box 128 • Brownsville, WI 53006-0128
920.583.3132 • Fax 920.583.3429
www.michels.us

2520082703297

June 18, 2008

CERTIFIED MAIL, RETURN RECEIPT REQUESTED (7003 1010 0004 7120 5409)

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210

RE: Michels Corporation Supplemental Executive Retirement Plan

To the Secretary of Labor:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans maintained by an employer for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. Section 2520.104-23, the following information is being provided by the undersigned employer:

Name and Address of Employer:

Michels Corporation
128 West Main Street
Brownsville, WI 53006

Employer Identification Number: 39-0970311

Michels Corporation maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The name of the plan is the Michels Corporation Supplemental Executive Retirement Plan.

Number of Plans: One (1)

Participants in Each Plan: Eighteen (18)

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Top Hat Plan Exemption
June 18, 2008
Page 2

Michels Corporation will provide a copy of the plan documents to you upon request.

Sincerely,

MICHELS CORPORATION, Plan Administrator

By:

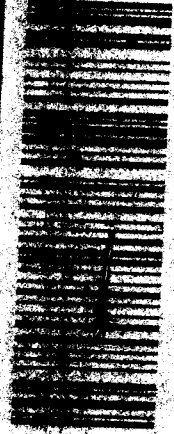


Brian P. Johnson
Executive Vice President

MICHELS

BROWNSVILLE, WI 53006-0128

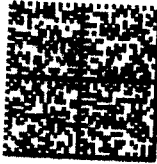
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