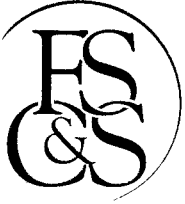


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October 21, 2008

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

Dear Sir/Madam:

Please let this serve as notice that Peaker Services, Inc. maintains an unfunded deferred compensation plan. The following information is disclosed pursuant to DOL Reg. 2520.104-23 imposed by the Employee Retirement Income Security Act of 1974:

1. The employer is Peaker Services, Inc.
2. The employer's address is 8080 Kensington Ct., Brighton, Michigan 48116-8591.
3. The employer's identification number (EIN) is 38-1956785.
4. The employer maintains the Peaker Services, Inc. Phantom Stock Plan primarily for the purpose of providing an unfunded deferred compensation benefit for management and highly compensated employees of the employer.
5. The employer maintains three (3) such plans with one (1) participating employee in each.

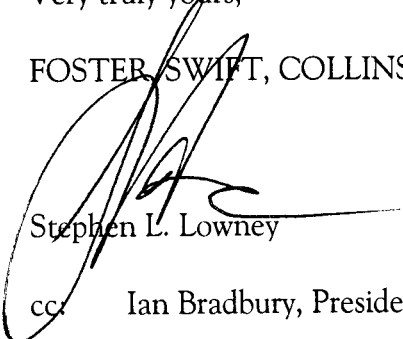
October 21, 2008

Page 2

Please call if you need any additional information.

Very truly yours,

FOSTER, SWIFT, COLLINS & SMITH, P.C.

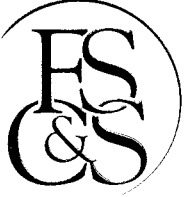


Stephen L. Lowney

cc: Ian Bradbury, President, Peaker Services, Inc.

SJL:jcf

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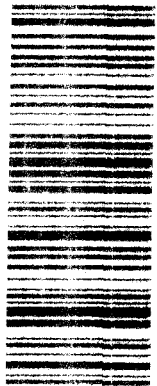


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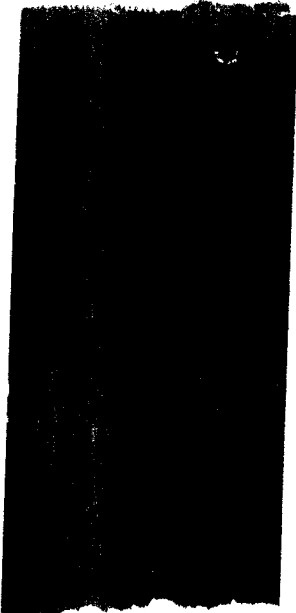


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