

**STEVENS & LEE**  
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November 3, 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, N.W.  
Washington, DC 20210

Re: East Penn Manufacturing Co., Inc. "Top Hat" Filing

Dear Sir or Madam:

We are counsel to East Penn Manufacturing Co., Inc. (the "Employer"). In accordance with the requirements of Section 110 of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), and U.S. Department of Labor Regulation 2520.104-23 (the "Regulation"), we, on behalf of the Employer, are filing this Reporting and Disclosure Compliance Statement with respect to the East Penn Manufacturing Co, Inc. Form of Supplemental Retirement Income Agreement (the "Agreement"), which provides for the payment of deferred compensation to certain of the Employer's executive officers. In connection with this filing, the following information is provided:

1. The name and address of the Employer are East Penn Manufacturing, Co., Inc., P.O. Box 147, Deka Road, Lyon Station, PA 19536-0147.
2. The employer identification number of the Employer is: 23-1315454.
3. The Employer has established the form of Agreement primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, which form of Agreement is unfunded and is effective as of November 1, 2008.

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4. The form of Agreement is the only such arrangement maintained by the Employer and the number of employees eligible to participate under the Agreement as of November 1, 2008, is 31.

The Employer hereby undertakes to provide such documents (that may be deemed plan documents) and other materials as may be requested by the U.S. Secretary of Labor in accordance with the provisions of ERISA and the Regulation.

Very truly yours,

STEVENS & LEE



Charles F. Harenza

CFH:kss  
cc: Christopher E. Pruitt

902748 - 0000 (CFH)

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