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December 12, 2008

**BY CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

08 DEC 19 11:09:11

RE: Clack Corporation Phantom Stock Appreciation Right Plan

Dear Sir/Madam:

On behalf of our client Clack Corporation (the "Company"), the following information is provided in compliance with the requirements for the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974 (ERISA), as amended, for unfunded or insured pension plans for a select group of management or highly compensated employees, as specified in Department of Labor Regulations, 29 C.F.R. §2520.104-23:

Name and Address of Employer:

Clack Corporation
4462 Duraform Lane
Windsor, WI 53598

Employer Identification Number: 39-0916000

Number of Unfunded Deferred Compensation Plans
Maintained by Employer Covered by this Statement: 1


Number of Employees Initially in Plan: 1

December 12, 2008
Page 2

The Company maintains the plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. This information is being provided in the event the Plan is determined to be subject to ERISA. A copy of the plan will be provided to the Secretary of Labor upon request.

Very truly yours,

GODFREY & KAHN, S.C.



Todd M. Cleary

TMC:llk

cc: Kasey A. Wroblewski, Esq.

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Pursuant to Circular 230 promulgated by the Internal Revenue Service, if this correspondence, or any attachment hereto, contains advice concerning any federal tax issue or submission, please be advised that it was not intended or written to be used, and that it cannot be used, for the purpose of avoiding federal tax penalties unless otherwise expressly indicated.

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GODFREY & KAHN
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