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December 24, 2008

VIA CERTIFIED MAIL

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. DEPARTMENT OF LABOR
200 Constitution Avenue N.W.
Washington, D.C. 20210

Re: The Gent Machine Company

Ladies and Gentlemen:

Enclosed is a letter from The Gent Machine Company which notifies you that the company has established and maintains an unfunded pension plan for a select group of management and highly compensated employees.

If you have any questions, please contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "Jonathan L. Stark". The signature is fluid and cursive, written over a white background.

Jonathan L. Stark

JLS/dlp

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December 19, 2008

Top Hat Plan Exemption
Pension and Welfare Benefits
Administration
Room N-5644
U.S. DEPARTMENT OF LABOR
200 Constitution Avenue N.W.
Washington, D.C. 20210

Re: The Gent Machine Company

Ladies and Gentlemen:

In accordance with Department of Labor Regulation Section 2520.104-23, The Gent Machine Company (the "Company") hereby notifies you that the Company has established and maintains an unfunded pension plan for a select group of management and highly compensated employees as described below:

NAME AND ADDRESS OF THE COMPANY

The Gent Machine Company, EIN-34-0655810
445 South Green Road
South Euclid, Ohio 44121

NAME OF PLAN AND NUMBER OF EMPLOYEES PARTICIPATING

Plan: Deferred Compensation Agreement, dated December 18, 2008, entered into between
The Gent Machine Company and Richard W. Gent, Jr.

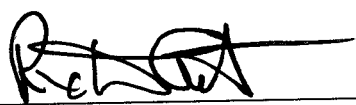
Number of Participants: There is one (1) participant in the Plan.

If you have any questions concerning the foregoing information, please contact the undersigned.

Very truly yours,

THE GENT MACHINE COMPANY

By:


Richard W. Gent IV, Vice-President

BROUSE MCDOWELL

1001 Lakeside Avenue
Suite 1600
Cleveland, OH 44114-1151

CERTIFIED MAIL



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MAILED FROM ZIP CODE 44114

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. DEPARTMENT OF LABOR
200 Constitution Avenue N.W.
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