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Reply To: Lansing

February 25, 2009

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

Dear Sir or Madam:

Please let this serve as notice that Kendall Electric, Inc. maintains four unfunded deferred compensation plans. The following information is disclosed pursuant to DOL Reg. 2520.104-23 and by the Employee Retirement Income Security Act of 1974:

1. The employer is Kendall Electric, Inc.
2. The employer's address is 131 Grand Trunk Avenue, Battle Creek, MI 49015-2285.
3. The employer's identification number (EIN) is 38-2023622.
4. The employer maintains the following plans primarily for the purpose of providing unfunded deferred compensation benefits for management and highly compensated employees of the employer:
 - a. Amended and Restated Kendall Electric, Inc. Phantom Stock Plan for Martin Ranly
 - b. Amended and Restated Kendall Electric, Inc. Phantom Stock Plan for Michael Rabe
 - c. Amended and Restated Kendall Electric, Inc. Phantom Stock Plan for James Treadwell

LANSING:

313 S. Washington Square
Lansing, MI 48933-2193
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FARMINGTON HILLS:

Suite 230
32300 Northwestern Hwy.
Farmington Hills, MI 48334-1571
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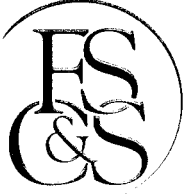
GRAND RAPIDS:

Suite 200
1700 East Belkline, N.E.
Grand Rapids, MI 49525-2076
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FX: 616.726.2299

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d. Amended and Restated Kendall Electric, Inc. Phantom Stock Plan for
Matt Doornbos

5. The employer maintains one (1) of each such plan with one (1) participating
employee in each such plan.

Please call if you require additional information.

Sincerely,

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

A handwritten signature in black ink, appearing to read 'Joel C. Farrar', with a long horizontal flourish extending to the right.

Joel C. Farrar

JCF

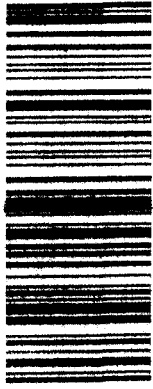
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