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65 EAST 55TH STREET

NEW YORK, NEW YORK 10022

TELEPHONE: 212.451.2300

FACSIMILE: 212.451.2222

WWW.OLSHANLAW.COM

DIRECT DIAL: 212.451.2212

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March 17, 2009

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

Re: Lutron Electronics Co., Inc.

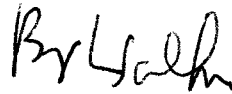
Dear Sir or Madam:

On behalf of our client, Lutron Electronics Co., Inc., we hereby submit a statement that complies with the reporting and disclosure requirements of Regulation Section 2520.104-23. In accordance with the Delinquent Filer Voluntary Compliance Program, the most current Form 5500 and the penalty for late filing is being submitted to the DFVC Program DOL in Charlotte, North Carolina.

A self-addressed, postage-paid envelope is enclosed for your convenience in returning the enclosed duplicate of this letter after it has been time-stamped "Received."

If you have any questions, please contact me.

Very truly yours,



Barry L. Salkin

cc: Walter Peake, Esq. (w/enclosures)
John Woodman (w/enclosures)
Warren R. Gleicher, Esq. (w/o enclosures)

556711-1

NEW JERSEY OFFICE
744 BROAD STREET, 16TH FLOOR
NEWARK, NEW JERSEY 07102
TELEPHONE: 973.331.7200
FACSIMILE: 973.331.7222

LUTRON ELECTRONICS CO., INC.

In accordance with the Department of Labor Regulations Section 2520.104-23 for satisfaction of the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended, the following information is provided:

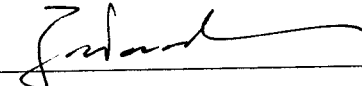
The employer's name and address is:

Lutron Electronics Co., Inc
7200 Suter Road
Coopersburg, PA 18036

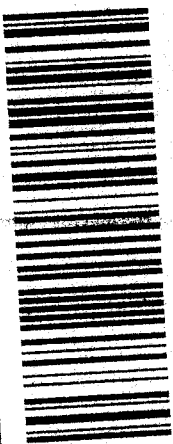
The Employer Identification Number assigned by the Internal Revenue Service is 23-1599902.

Lutron maintains two pension plans primarily for the purpose of providing supplemental retirement and deferred compensation for a select group of management or highly compensated employees. These two plans are the Lutron Electronics Co., Inc. Deferred Compensation Plan and the Lutron Electronics Co., Inc. Excess Benefit Plan. There are twenty (20) employees participating in the Deferred Compensation Plan and eleven (11) employees participating in the Excess Benefit Plan.

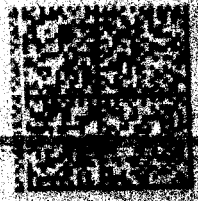
LUTRON ELECTRONICS, CO., INC.

By: 
JOHN R. WOODMAN
ASSISTANT SECRETARY

CERTIFIED MAIL™



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