

Founded in 1852  
by Sidney Davy Miller

# MILLER CANFIELD

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March 31, 2009

## VIA CERTIFIED MAIL

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

Dear Sir or Madam:

The purpose of this letter is to provide alternative single filing compliance with the reporting and disclosure requirements regarding non-qualified "top hat" plans under part 1 of title I of the Employee Retirement Income Security Act of 1974, as amended. Pursuant to Department of Labor Regulation Section 2520.104-23(b), we provide the following information on behalf of the plan sponsor, LogiQuip LLC, a Delaware limited liability company:

- |    |                              |   |
|----|------------------------------|---|
| 1. | Employer name:               | LogiQuip LLC                                      |
| 2. | Employer address:            | 1456 35 <sup>th</sup> Street, Galesburg, MI 49053 |
| 3. | Employer EIN:                | 38-3359732  |
| 4. | Number of plans:             | 1   |
| 5. | Number of employees in plan: | 5   |

The plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Sincerely,

MILLER, CANFIELD, PADDOCK AND STONE, P.L.C.

By:

  
Justin M. Crawford

JMC/jmc  
cc. Mr. David Kaynor  
KZLIB:603208.1\135398-00001

