



3133 E. Kemper Rd. Cincinnati, OH 45241 (513) 771-2200 Fax: (513) 771-0520

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April 20, 2009

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

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

Re: Top Hat Statement for the Amended and Restated Clarke Power Services, Inc. 2009 Phantom Stock Plan

Dear Sir or Madam:

Pursuant to Section 2520.104-23(b) of the Department of Labor Regulations, the following information is hereby submitted:

Employer's Name: Clarke Power Services, Inc.
Employer's Address: 3133 E. Kemper Road
Cincinnati, Ohio 45241

Employer's Tax ID#: 31-0682368

Declaration: The Employer currently maintains a plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

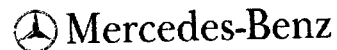
Statement: The Employer currently maintains the Amended and Restated Clarke Power Services, Inc. 2009 Phantom Stock Plan which covers approximately 5 employees.

For additional information, please contact me.

Very truly yours,

Paul E. Loebig
Chief Financial Officer

Cincinnati, OH • Fort Wayne, IN • Henderson, KY • Indianapolis, IN • Jackson, MS • Lexington, KY • Louisville, KY • Memphis, TN • St. Louis, MO





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09/09/09 8:21

April 20, 2009

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

Re: Top Hat Statement for the Clarke Detroit Diesel-Allison, Inc. Phantom Stock Plan

Dear Sir or Madam:

Pursuant to Section 2520.104-23(b) of the Department of Labor Regulations, the following information is hereby submitted:

Employer's Name: Clarke Power Services, Inc.
Employer's Address: 3133 E. Kemper Road
Cincinnati, Ohio 45241

Employer's Tax ID#: 31-0682368

Declaration: The Employer currently maintains a plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

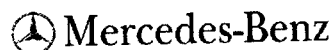
Statement: The Employer currently maintains the Clarke Detroit Diesel-Allison, Inc. Phantom Stock Plan which covers approximately 5 employees.

For additional information, please contact me.

Very truly yours,

Paul E. Loebig
Chief Financial Officer

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3133 E. KEMPER ROAD
CINCINNATI, OH 45241

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REQUESTED



3133 E. KEMPER ROAD
CINCINNATI, OH 45241



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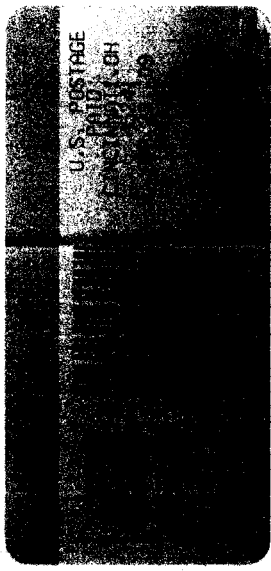
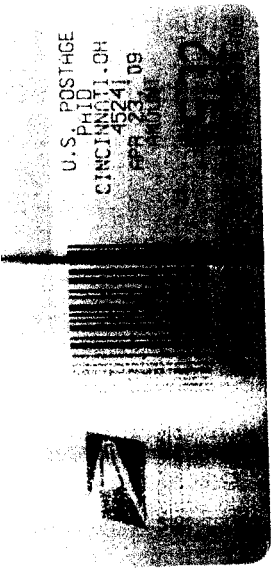
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