

**BARNES DENNIG**

Accounting • Tax • Business Insight

May 26, 2009

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

Re: Bryan Equipment Sales, Inc.
457 Wards Corner Road
Loveland, Ohio 45140
FEIN: 31-0532734
Initial Plan Year: 1987

Gentlemen and Ladies:

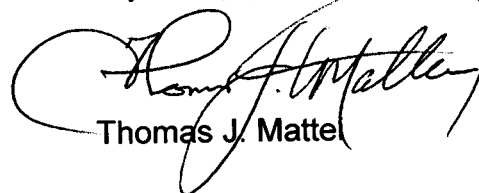
The corporation referenced above currently has an employee benefit plan primarily established and maintained for the purpose of providing a plan of deferred compensation and salary continuation to a select group of highly compensated employees.

In December 1992, we sent a letter to your office to disclose this information and report the number of employees and initial plan year (copy enclosed). The purpose of this letter is to disclose that additional employees have been added to this plan since our initial filing. As of December 31, 2008, four employees participate in this plan.

If you have any questions regarding this information, please contact the undersigned.

Sincerely,

Bryan Equipment Sales, Inc.



Thomas J. Matte

Enclosures

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December 15, 1992

U.S. Department of Labor
Pension and Welfare Benefits Administration
P.O. Box 75212
Washington, D.C. 20013-5212

Gentlemen:

This corporation currently has an employee benefit plan primarily established and maintained for the purpose of providing a plan of deferred compensation and salary continuation to a select group of highly compensated employees.

One employee participates in this plan.

The pertinent employer data is as follows:

Employer:	Bryan Equipment Sales, Inc.
Address:	457 Wards Corner Rd. P.O. Box 220 Loveland, Ohio 45140
Telephone Number:	(513) 248-2000
Initial Plan Year:	1987
Employer Identification Number:	31-0532734

This statement is filed under authority of Labor Regulations Section 2520.104-23.

Enclosed is a check for \$1,000 made payable to the U.S. Department of Labor in order to participate in the Amnesty Program offered by the Department of Labor.

Thomas J. Mattei

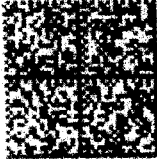
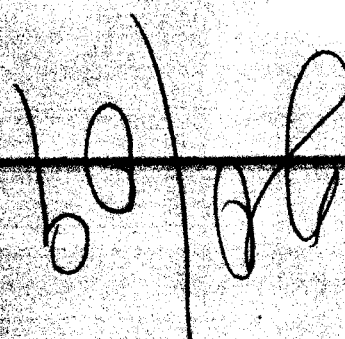
/dlm
Enclosures

JES DENNIG

Tax • Business Insight

100 | Cincinnati, OH 45202

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200 Constitution Avenue NW
Washington, DC 20210



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