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December 22, 2009

Personal & Confidential

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 (1940-1998)

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Top Hat Plan Exemption
 Pension and Welfare Benefits Administration
 Room N-5644
 U.S. Department of Labor
 200 Constitution Avenue, N.W.
 Washington, D.C. 20210

RE: Bennett Bolt Works, Inc.
Top Hat Notice - Deferred Compensation Plan
Donald C. Bennett

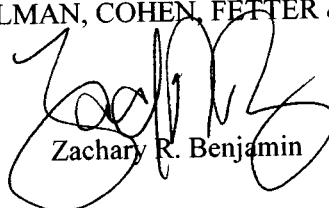
Gentlemen:

Enclosed is an original and one (1) copy of the December 15, 2009, Top Hat Notice regarding a Deferred Compensation Plan with Donald C. Bennett. Please file the original, date stamp the copy and return the copy to me in the enclosed self-addressed stamped envelope for our records.

If you have any questions, please contact me.

Very truly yours,

SCOLARO, SHULMAN, COHEN, FETTER & BURSTEIN, P.C.



Zachary R. Benjamin

ZRB:vlh:480172.1
 Enclosures

BENNETT BOLT WORKS INC.
P.O. Box 922
Jordan, New York 13080

December 15, 2009

CERTIFIED MAIL -RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Gentlemen:

To comply with the alternative reporting and disclosure method provided under Labor Regulations §2520.104-23, this is to inform you of the adoption of certain plans maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The name and address of the Employer maintaining the plan(s) is:

BENNETT BOLT WORKS INC.
P.O. Box 922
Jordan, New York 13080

The Employer's EIN is: 16-1069460

The number of employees participating in the plan is: 1

Plan Name	Number of Participants
Deferred Compensation Agreement for Donald C. Bennett	1

Very truly yours,

BENNETT BOLT WORKS INC.

By: Donald C Bennett
Donald C. Bennett, President

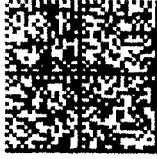
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