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EBSA/PUBLIC DISCLOSURE

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January 4, 2010

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

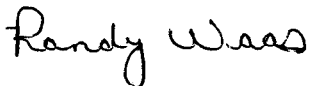
Ladies and Gentlemen:

The following information is provided pursuant to DOL Reg. Sec. 2520.104-23:

Waas Boring & Cable Co., Inc., EIN 39-1144970, located at N10483 Waas Rd, Lomira, WI 53048, maintains one plan primarily for the purpose of providing deferred compensation for a selected individual in management who is highly compensated. The plan currently has one employee.

Sincerely,

WAAS BORING & CABLE CO., INC.



Randy Waas  
Vice- President

