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EBSA/PUBLIC DISCLOSURE

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2010 APR 23 AM 7:03

April 7, 2010

Via Certified Mail

Supplemental 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: Ingersoll Cutting Tools

Dear Sir/Madam:

Enclosed is a copy of correspondence advising of compliance with the Department of Labor regulations.

Should you have any questions, please do not hesitate to contact me at the above address.

Best regards,

James R. Griffin

JRG:ssm
Enclosures

Cc: Jason Waters
Ingersoll Cutting Tools
845 S. Lyford Road
Rockford, IL 61109



Supplemental 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: Top Hat Plan Notification

Ladies and Gentlemen:

The following information is provided in compliance with the Department of Labor regulations promulgated at §2520.104-23 under the Employee Retirement Income Security Act of 1974, as amended:

Name of Employer:	INGERSOLL CUTTING TOOLS, INC.
Address of Employer:	Attn: Jason Waters 845 S. Lyford Road Rockford, IL 61109
Employer EIN:	75-2908703
Declaration:	The Employer maintains a plan primarily for the purpose of providing deferred compensation for a management level, highly compensated employee.
Number of Plans:	One (1)
Number of Employees Participating:	One (1)
Name of Plan:	Ingersoll Cutting Tools, Inc. Nonqualified Retirement Income Plan

Additional information concerning the plan, including a copy of the plan document, is available from the plan sponsor.

Sincerely,

Dov Avraham

A handwritten signature in black ink, appearing to be "Dov Avraham", written over a circular stamp or mark.

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