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SMITH AND CONDANI LLP

Attorneys at Law

600 E. Granger Road, 2nd Floor

Cleveland, Ohio 44131-6721

Phone: (216) 771-1760

Fax: (216) 771-3387

www.smith-condani.com

ERISA PUBLIC DISCLOSURE

2010 NOV -1 PM 1:56

October 22, 2010

CERTIFIED MAIL RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5638
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

RE: S & D Manufacturing, Inc. dba AMW Springs

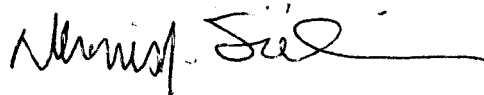
Dear Sir / Madam,

Enclosed please find the Notice Re ERISA Secretary of Labor Statement for Reporting and Disclosure for S & D Manufacturing, Inc. dba AMW Springs regarding the new nonqualified deferred compensation plan recently created and entered into by S & D Manufacturing Inc.

Please call me if you have any questions.

Very truly yours,

SMITH AND CONDANI LLP



Dennis J. Siciliano, Esq.

DJS/ams
Enclosures

**S & D MANUFACTURING, INC. AKA AMW SPRINGS
NOTICE RE ERISA SECRETARY OF LABOR STATEMENT
FOR REPORTING AND DISCLOSURE
(For All Types of Nonqualified Deferred Compensation Plans)**

TO: Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5638
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

FROM: S & D Manufacturing, Inc., dba AMW Springs
EIN: 03-0536277
3435 So. Main Street
Rock Creek, OH 44084

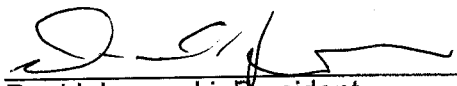
RE: Alternate Method of Compliance for Nonqualified Deferred Compensation Plans
for Selected Employees

1. This document constitutes the statement required by 29 C.F.R., 2520.104-23(a)(1) to be filed with the Secretary of Labor in respect to Nonqualified Deferred Compensation plans maintained by the above employer.
2. The employer currently maintains one (1) Nonqualified Deferred Compensation plan(s) for employees who are members of a select group of management or who are highly compensated.
3. The number of participants in each plan is as follows:

Plan 1: Two (2) participants
Plan 2: N/A
Plan 3: N/A

PLAN ADMINISTRATOR:

S & D Manufacturing, Inc.
dba AMW Springs



David Janowski, President
S & D Manufacturing, Inc.,
dba AMW Springs

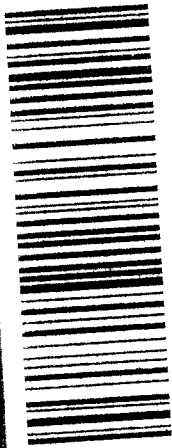
Date

9/2/10

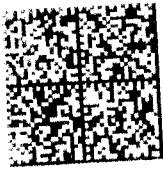
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Cleveland, Ohio 44131

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