



Harter Secret & Emery LLP

ATTORNEYS AND COUNSELORS

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2011 APR 20 PM 3:44

April 12, 2011

CERTIFIED MAIL, RETURN RECEIPT REQUESTED

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

Re: Transcat, Inc.
Top Hat Plan Exemption

Dear Sir or Madam:

On behalf of our client, we are filing this statement pursuant to the provisions of the Department of Labor Regulations at 29 C.F.R. § 2520.104-23(b), to notify you that Transcat, Inc. maintains a plan primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. The approximate number of participants in the plan as of the date of this letter is set forth below.

1. Name and Address of Employer:

Transcat, Inc.
35 Vantage Point Drive
Rochester, NY 14624

2. Employer EIN: 16-0874418

3. Transcat, Inc. maintains the following plan for a select group of management or highly compensated employees:

- i) Name of Plan: Transcat, Inc. Nonqualified Deferred Compensation Plan
- Number of Participants: 6

Upon request, Transcat, Inc. will provide a copy of the relevant plan document(s). Please acknowledge your receipt of this statement by time-stamping the enclosed copy of this letter and returning it to us in the envelope provided.

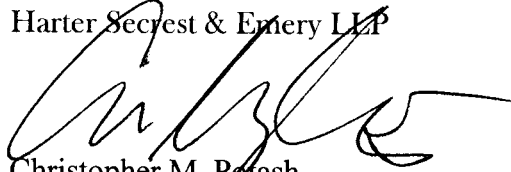
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Please contact me if you require additional information.

Very truly yours,

Harter Secrest & Emery LLP



Christopher M. Potash
Partner

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E-MAIL: CPOTASH@HSELAW.COM

CMP:smb

cc: Mr. Mike Craig ✓
Vice President of Human Resources

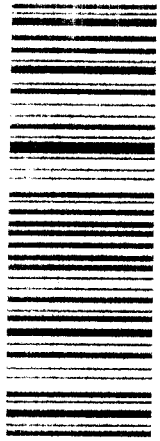


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