

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

EBSA/PUBLIC DISCLOSURE

2011 MAY -6 PM 12:40

Re: Top Hat Statement

To Whom It May Concern:

We are filing this statement in compliance with Labor Regulation Section 29 CFR 2520.104-23. The following is the pertinent information required to be submitted with regard to the top hat plan adopted on December 31, 2010.

1. Employer: Industrial Dynamics Company, Ltd.
2. Employer's Address: 3100 Fujita Street  
Torrance, CA 90505
3. Employer's EIN: 95-2099682
4. Employer's Declaration: See below
5. Number of Plans: 1
6. Number of Covered Participants: 7

The Employer will provide plan documents to the Secretary upon request, as required by Section 104(a)(6) of ERISA.

I declare under the penalties of perjury that the Employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.



April 20, 2011  
Date

By: Steve M. Calhoun

Title: President & CEO

**CERTIFIED MAIL**



7010 0780 0001 8716 5399

INDUSTRIAL DYNAMICS  
3100 FUJITA STREET  
TORRANCE CA 90505



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