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WWW.COUZENS.COM

May 2, 2011

CERTIFIED MAIL, RETURN
RECEIPT REQUESTED

Top Hat Exemption
 Pension Plan Welfare Benefits Administration
 Room N-5644
 U.S. Department of Labor
 200 Constitution Avenue N.W.
 Washington, DC 20210

Re: Supplemental Executive Retirement Plan of
Eberspaecher North America, Inc., EIN 38-3542936

Dear Sir/Madam:

With respect to the above-referenced employer, enclosed please find an executed Alternative Compliance Statement for deferred compensation arrangements between the employer and one of its employees.

Please file the Alternative Compliance Statement and return one date-stamped copy acknowledging receipt to my attention. A preaddressed return envelope is enclosed for convenience.

Should any questions or problems arise, please contact the undersigned.

Very truly yours,

**COUZENS, LANSKY, FEALK, ELLIS,
 ROEDER & LAZAR, P.C.**


 Eric J. Gould

EJG/kw

Enclosures

cc. without enclosures:

Ms. Betsy Diplock
 Jack S. Couzens, Esq.
 Ms. Laurie A. Sall

2011 MAY -9 PM 4:28
 EBSA/PUBLIC DISCLOSURE

ALTERNATIVE COMPLIANCE STATEMENT

Top Hat Exemption
Pension Plan Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20210

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in the Department of Labor Regulations, 29 CFR 2520.104-23, the following information is provided by the undersigned employer.

Name and Address of Employer: Eberspaecher North America, Inc.
29101 Haggerty Road
Novi, MI 48377

Employer Identification Number: 38 - 3542936

Eberspaecher North America, Inc. maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of Plans and
Participants in Each
Plan: 1

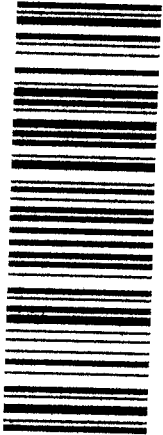
Plan covering:
Dennis L. Berry

Dated: April 7, 2011

**EBERSPAECHER NORTH AMERICA,
INC.**

By: Thomas Wunsche
Dr. Thomas Wunsche
CEO Exhaust Technology

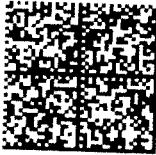
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FARMINGTON HILLS, MI 48331-2913

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Administration
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200 Constitution Avenue N.W.
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FIRST CLASS MAIL

