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July 26, 2011

REGISTERED MAIL, RETURN RECEIPT REQUESTED

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

Re: Top Hat Plan Exemption

Dear Secretary:

The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding Non Qualified Top Hat Plans under Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974. Pursuant to Regulation Section 2520.104-23(b), we provide the following information:

1. Employer Name: Kadant Inc.
2. Employer Address: One Technology Park Drive, Westford, MA 01886
3. Employer EIN: 52-1762325
4. The Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of Plans: 1
6. Number of Employees in each plan: 5

The Employer will provide plan documents, if any, to the Secretary upon request as required by Section 104(a)(1) of ERISA.

Sincerely,



Sandra L. Lambert

Vice President, General Counsel and Secretary

ERISA/PUBLIC DISCLOSURE
2011 AUG - 8 PM 2:15

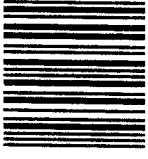
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200 Constitution Avenue, N.W.
Washington, DC 20210

**RETURN RECEIPT
REQUESTED**

Kesler, Inc.
One Technology Park Drive
Westford, MA 01886 USA

