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August 12, 2011

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Office of Pension and Welfare Benefits Administration
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

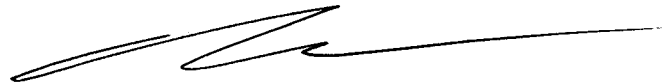
Re: G.A.L. Gage, Co., a Michigan Corporation - ERISA Disclosure Under 29 CFR
Section 2520.104-23(a)

Dear Sir or Madam:

I enclose on behalf of my client, G.A.L. Gage, Co., a Michigan Corporation, an executed ERISA Memorandum Statement in connection with a Non-Qualified Continuation Plan established for one of its key employees, to meet with the reporting and disclosure requirements of 29 CFR Section 2520.104-23(a).

If you have any questions, please do not hesitate to contact the undersigned. Thank you.

Sincerely,



Frank J. DeFrancesco

/sjw
Enclosure

ERISA/PUBLIC DISCLOSURE
2011 SEP - 8 PM 12:49

ERISA MEMORANDUM STATEMENT

DATE: August 3 2011

TO: Office of Pension and Welfare Benefits Administration
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

FROM: Company: G.A.L. Gage Co., a Michigan corporation
Company Identification Number: 38-2187208
Address: 2953 Hinchman Road
Stevensville, MI 49127

This statement is with respect to Non-Qualified Deferred Compensation Plans maintained by Employers under the requirements of 29 CFR Section 2520.104-23(a).

Company currently maintains one non-qualified salary continuation plan for one Key Employee who is a member of a "select group of management" and who is "highly compensated."

The number of participants is one (1).

Plan 1: One
Plan Administrator: Sandy Starbuck
Title: Controller
Company: G.A.L. Gage, Co.

Pursuant to 29 CFR 2520.104-23(b)(2), the Company will provide Plan documents to the Secretary of Labor on request as required by Section 104(a)(1) of ERISA, 29 USC 1024(a)(1).

G.A.L. GAGE, CO., Michigan corporation

By: *Amber L. Lycan*
Amber L. Lycan, Director, Treasurer and Co-chairperson