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December 15, 2011

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

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

EBSA/PUBLIC DISCLOSURE
2011 DEC 20 PM 3:27

Dear Sir or Madam:

Re: Dynabrade, Inc. Executive Non-Qualified Retirement Plan (the "Plan")

Pursuant to Department of Labor Regulation §2520.104-23, this statement is filed for the Plan for the purpose of satisfying the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974. Dynabrade, Inc., pursuant to the terms of the Plan, provides unfunded, additional retirement benefits for a select group of management or highly compensated employees. The following information is included as part of this statement.

1. The name, address, and EIN of employer maintaining the Plan:

Dynabrade, Inc.
8989 Sheridan Drive
Clarence, NY 14031-1419
EIN: 16-0950182

2. The employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Currently, fifteen (15) employees are covered under the Plan.

3. The Plan was executed on December 12, 2011.


A copy of the Plan is available upon request as required by Section 104(a)(1) of ERISA.

The undersigned attorney respectfully submits this statement on behalf of the employer.

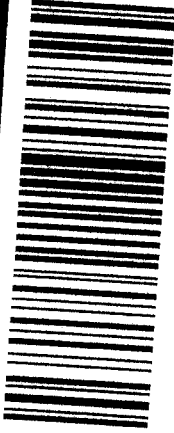
Sincerely,

Daniel R. Sharpe

cc: Michael C. Buffamonti

**Hodgson Russ**^{LLP}
ATTORNEYS
The Guaranty Building
140 Pearl Street, Suite 100
Buffalo, New York 14202-4040

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