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EBSA/PUBLIC DISCLOSURE

2012 JAN 17 PM 12:47

December 1, 2011

**BY CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

United States Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Ave., N.W., Ste N-1513
Washington, D.C. 20210

RE: Master Power Transmission, Inc. – Supplemental Executive Retirement Plan

Dear Sir or Madam:

In accordance with Department of Labor Regulation § 2520.104-23, this letter will service as the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended, for a pension plan for a select group of management or highly compensated employees.

1. Master Power Transmission, Inc., a South Carolina corporation, (the "Sponsor") maintains and sponsors the Master Power Transmission Supplemental Executive Retirement Plan (the "Plan").
2. The address of the Sponsor is 201 West McBee Ave, Suite 303, Greenville, SC 29601.
3. The employer identification number assigned by the Internal Revenue Service to the Sponsor is 27-1031884.
4. The Sponsor declares it maintains the following plan primarily for the purposes of providing deferred compensation for a select group of management or highly compensated employees. the Plan.
5. There are 2 employees participating in the Plan.
6. A copy of the plan document will be furnished upon request.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Michael A. Cinquemani'.

Michael A. Cinquemani
President and CEO

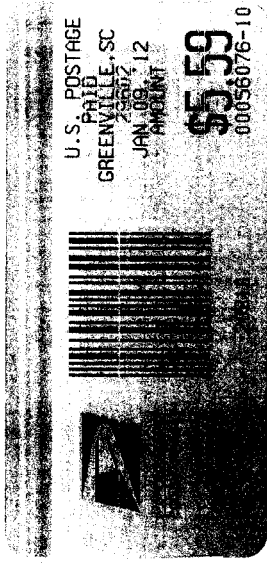


201 West McBee Avenue, Suite 303
Greenville, SC 29601

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