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February 17, 2012

**VIA CERTIFIED MAIL,
 RETURN RECEIPT REQUESTED**

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

EBSA/PUBLIC DISCLOSURE
 2012 FEB 23 PM 3:47

Ladies/Gentlemen:

This letter constitutes the statement described in Department of Labor Regulations §2520.104-23(b) relating to an alternative form of compliance with the reporting and disclosure requirements of Part 1 of ERISA provided for certain employee pension plans for a select group of management or highly compensated employees:

1. The name and the address of the employer is Retlaw Industries, Inc., 520 S. Industrial Drive, Hartland, WI 53029.
2. The employer's Federal Employer Identification Number is 39-1274753.
3. The employer declares that it maintains one plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The plan for which this filing is made covers one (1) employee.

Plan documents will be provided to the Secretary of Labor upon its request.

Very truly yours,

QUARLES & BRADY LLP


 Thomas A. Simonis

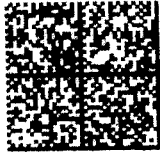
Quarles & Brau

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Milwaukee, Wisconsin 53202-44

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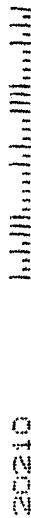


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BY CERTIFIED MAIL
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EMPLOYEE BENEFITS SECURITY ADMINISTRATION
ROOM N-1513
US DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE NW
WASHINGTON DC 20210



(T. Simonis)