

3200 Farber Drive  
Champaign, IL 61822-1084



PO BOX 3969  
Champaign, IL 61826-3969

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July 5, 2012

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5644  
U.S Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210

2012 AUG -6 PM 2:30

Dear Sir or Madam:

The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding Nonqualified Top Hat Plans under Part I of Title I of ERISA. This filing is intended to comply with Department of Labor Regulations Section 2520.104-23:

A) Name and Address of Employer:

Wagner Machine Company  
PO Box 3969  
3200 Farber Dr.  
Champaign, IL 61826

B) Employer Identification Number: 37-1233983

C) Wagner Machine Co. maintains the following plans for a select group of management or highly compensated employees:

1. Wagner Machine Co. Nonqualified Defined Contribution Plan  
Number of Participants: 3

In accordance with Section 104(a)(1) of ERISA, the Employer will provide Plan documents to the Secretary of Labor upon request.

Very truly yours,

Wagner Machine Co.

By: 

Cheryl A Wagner

Title: Vice President



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