



2520122140628

September 26, 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

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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:
MesoCoat, Inc.
24211 Rockwell Drive
Euclid, OH 44117
- B. Employer Identification Number: 95-4616398
- C. MesoCoat, Inc. maintains the following plans for a select group of management or highly compensated employees:
 - 1. MesoCoat, Inc. Nonqualified Defined Contribution Plan
Number of Participants: 5

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,

MesoCoat, Inc.

By: 

Title: President

From: (440) 519-2500
 Rick Maloyan
 Stratos Wealth Partners
 30575 Bainbridge Road
 Ste 100
 Solon, OH 44139

Origin ID: SKYA



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 Pension & Welfare Benefits Admin
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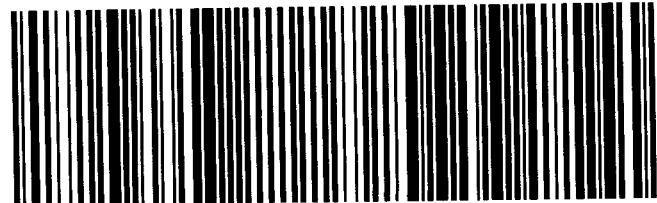
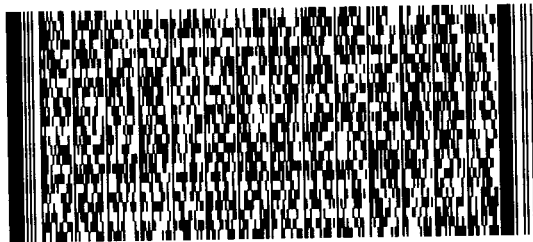
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