



April 26, 2013

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

2013 MAY -6 PM 3:02

Dear Sir or Madam:

On December 28, 2012, M.A. Ford Mfg. Co. Inc., (the "Company") adopted the M.A. Ford Mfg. Co., Inc. Stock Appreciation Rights Plan (the "Plan"), effective as of December 28, 2012. Pursuant to 29 CFR §2520.104-23, the Company declares that the Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees and the following information is being submitted with respect to the Plan:

Employer's Name and Address	M.A. Ford Mfg. Co. Inc. 7737 Northwest Boulevard Davenport, IA 52806
Employer Identification Number	42-0257081
Number of Employees Participating in the Plan	6
Other Unfunded Plans Maintained Primarily for the Benefit of Management or Highly Compensated Employees	1

The Company will provide a copy of the Plan upon your request.

Should you have any questions regarding this matter, please contact Steve Morency at (563) 391-6220.

Respectfully submitted,

A handwritten signature in cursive script that reads "Steve Morency".

M.A. Ford Mfg. Co., Inc.

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