

FRANTZ WARD LLP

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August 7, 2013

VIA CERTIFIED MAIL

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

RE: Top Hat Plan Sponsorship Statement

Dear Sir/Madam:

I am writing on behalf of my client, Mantaline Corporation (the "Company") to notify the Employee Benefits Security Administration that the Company maintains a plan primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. This notice is made in accordance with the requirements of 29 CFR §2520.104-23.

Mantaline Corporation's address is 4754 East High Street, Mantua, OH 44255. The Company's Employer Identification Number is 34-0944810.

The subject plan is the Mantaline Corporation Company Value Appreciation Rights Plan which covers seven (7) participants.

If you have any questions, please contact the undersigned at the number shown above.

Very truly yours,


Jeffrey A. Perlmutter

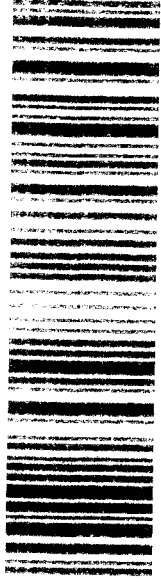
Cc: Nancy van Ginkel, Mantaline Corporation

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<http://www.dhs.gov/e-verify/>