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August 12, 2013

Office of Pension and Welfare Programs  
Labor Management – Services Administration  
U.S. Department of Labor  
Washington, D.C. 20216

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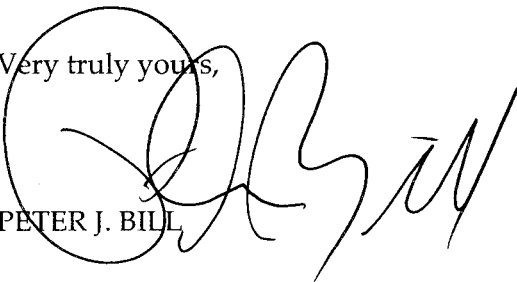
**Re: *Grossel Tool Company***  
***Non-Qualified Deferred Compensation Plan***

Dear Sir/Madam:

Enclosed please find an ERISA Memorandum Statement for the above-referenced company. Please file this Memorandum in accordance with your normal procedures.

Thank you for your cooperation and attention to this matter. If you should have any questions, please do not hesitate to contact me.

Very truly yours,



PETER J. BILL

PJB/drs

Enclosure

cc: Kurt Kowal, President

2013 AUG 20 PM 1:13  
ERISA/PENSION

**ERISA MEMORANDUM STATEMENT**

DATE: 7/30/13, 2013

TO: Office of Pension and Welfare Programs  
Labor Management – Services Administration  
U.S. Department of Labor  
Washington, D.C. 20216

FROM: Corporation: GROSSEL TOOL COMPANY  
Employer Identification Number: [CORPORATION's EIN] 38-1534921  
Address: 34190 Doreka Road, Fraser, MI 48026

This statement is with respect to Non-Qualified Deferred Compensation Plans maintained by Employers under the requirements of 29 CFT Section 2520.104-23(a).

Employer currently maintains one non-qualified salary continuation plan for one Executive who is a member of a "select group of management" and who is "highly compensated".


The number of participants are:

Plan 1: One

Plan Administrator: KURT KOWAL  
Title: President  
Employer: GROSSEL TOOL COMPANY

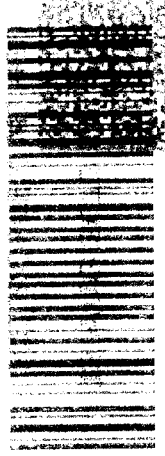
Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide Plan documents to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

**GROSSEL TOOL COMPANY**

By:   
KURT KOWAL, Its President

**GMH** GIARMARCO, MULLINS & HORTON, P.C.  
ATTORNEYS AND COUNSELORS AT LAW

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