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December 26, 2013

**VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

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

RE **Vickers Engineering, Inc. Phantom Stock and Bonus Plan**

Dear Sir:

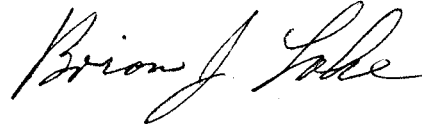
This letter constitutes notice of a "Top Hat" Plan filed in accordance with DOL Reg. § 520.104-23.

Vickers Engineering, Inc., 3604 Glendora Road, New Troy, MI 49119, EIN 38-2585894, established the Vickers Engineering, Inc. Phantom Stock and Bonus Plan effective as of January 1, 2014 primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees of Vickers Engineering, Inc. As of January 1, 2014, there will be 4 employees participating in the Plan. Plan documents will be provided to the Secretary upon written request as required by Section 104(a)(6) of the Act.

If you have any questions, please feel free to call me at (574) 237-1155.

Very truly yours,

BARNES & THORNBURG



Brian J. Lake

BJL:ltn

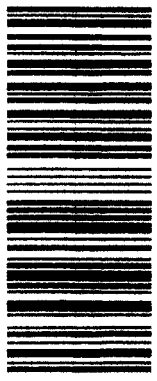
cc: Mr. Matthew S. Tyler

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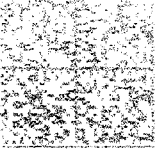
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