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Reply to Milwaukee

January 20, 2014

**CERTIFIED MAIL –
RETURN RECEIPT REQUESTED**

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

To Whom It May Concern:

This firm represents Moore Manufacturing Corporation and its wholly owned subsidiary, N.E.W. Industries, Inc. On their behalf, the undersigned declares that the employer described below maintains three separate plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

In compliance with Labor Reg. § 2520.104-23, the undersigned provides the following information with respect to each plan:

Employer: N.E.W. Industries, Inc.
Address: 905 South Neenah Street
Sturgeon Bay, WI 54235
EIN: 39-1537265
Plans: Number of Employees in Plan #1 : One (1)
Number of Employees in Plan #2 : One (1)
Number of Employees in Plan #3 : One (1)

Very truly yours,

John P. Brady

JPB:wll



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