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January 30, 2002

Top Hat Exemption
Pension And Welfare Benefits Administration
Room N-5644 U.S. Dept. of Labor
200 Constitution Ave. N.W.
Washington, D.C. 20210

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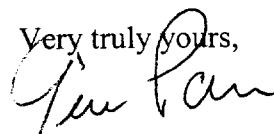
Re: Top Hat Notice: S.C. Toth, Inc. (16-0837022)

Gentlemen:

On behalf of the above captioned employer, I hereby submit the information required by DOL Regulation Section 2520.104-23(b):

1. Name of Employer: S.C. Toth, Inc.
2. Address of Employer: 71 Victor Heights Parkway
Victor, NY 14564
3. Tax Identification Number: 16-0837022
4. The employer maintains the plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of Plans: 1
6. Number of Employees in the Plan: 1

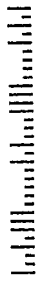
Please acknowledge receipt of this letter by time stamping and returning to me the enclosed duplicate of it. A postage paid return envelope is provided for your convenience.

Very truly yours,

Eugene Parrs

cc: S.C. Toth, Inc.

**PARRS &
PEROTTO** LLP
ATTORNEYS AT LAW

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