



June 22, 2004

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

60 N. Ronks Road
Ronks, PA 17572
717•687•8641
Fax 717•687•6987
www.jaygroup.com

Dear Sir/Madam:

The following information is being provided pursuant to 29 CFR §2520.104-23:

Name of Employer:	The Jay Group, Inc.
Address of Employer:	60 N. Ronks Road Ronks, PA 17572-9602
Employer Identification No.:	23-1723070
Number of Plans:	One (1)
Number of Employees in Each Plan:	Fourteen (14)

The Jay Group, Inc., the Employer, maintains this plan primarily to provide nonqualified deferred compensation for a select group of management or highly compensated employees.

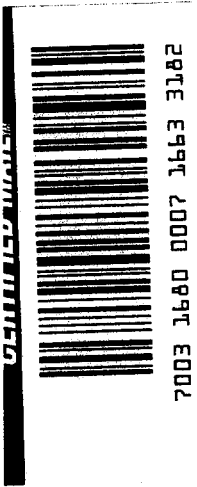
Respectfully submitted,

Thomas W. Smith, Plan Administrator



the Jay group

60 N. Romks Road
Romks, PA 17572



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EMPLOYEE BENEFITS SECURITY ADMINISTRATION
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WASHINGTON, DC 20210

**RETURN RECEIPT
REQUESTED**

