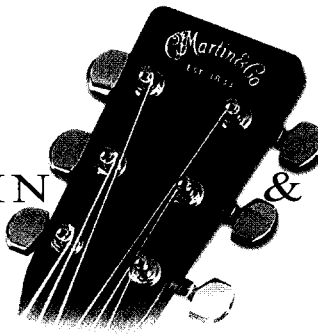


2520060621470

C.F. MARTIN & CO., INC.



06 FEB -7 PM 1:32

January 30, 2006

Certified Mail No.: 7005 0390 0006 0309 1027
RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, DC 20210

Re: C.F. Martin and Company, Inc. Supplemental Executive Retirement Plan

Dear Sir or Madam:

This notice is being filed pursuant to Department of Labor Regulation § 2520.104-23 on behalf of C.F. Martin and Company, Inc., 510 Sycamore Street, P.O. Box 329, Nazareth, PA 18064-0329 (EIN: 24-0654010).

The Company maintains The C.F. Martin and Company, Inc. Supplemental Executive Retirement Plan (the "Plan"), a plan described in section 201(2) of the Employee Retirement Income Security Act of 1974, as amended. The Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Plan currently covers seven (7) employees.

Sincerely,

C. F. Martin & Co., Inc.

Debra L. Karlowitch
Vice President of Human Resources

UNITED STATES POSTAGE



7005 0390 0006 0309 1027

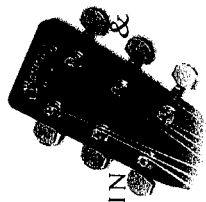


02 1A
0004611609
MAILED FROM ZIP CODE 18064

\$ 04.64⁰

JAN 30 2006

PRIMEV BOWLES



C.F. MARTIN & CO., INC.

510 Sycamore Street, P.O. Box 329, Nazareth, PA 18064-0329

TOP HAT PLAN EXEMPTION
PENSION AND WELFARE BENEFITS ADMINISTRATION
ROOM N-5644
U.S. DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE N.W.
WASHINGTON, DC 20210

