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U.S. DEPARTMENT OF LABOR
BUREAU OF EMPLOYMENT
SECURITY ADMINISTRATION

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10/30/06

Nonqualified Plan Exemption
Employee Benefits Security Administration
U.S. Department of Labor, Room N-5644
200 Constitution Avenue, N.W.
Washington, DC 20210

Re: Charles Komar & Sons, Inc. Nonqualified Deferred Compensation Plan

Dear Sir/Madam:

In accordance with 29 CFR 2520.104-23, on behalf of Charles Komar & Sons, Inc. Nonqualified Deferred Compensation Plan, we hereby provide you with the information set forth below:

Name and Address of Employer

Charles Komar & Sons, Inc.
16 East 34th Street
New York, NY 10016

Employer's Taxpayer Identification Number

13-5661752

Required Declaration

The Employer sponsors the Charles Komar & Sons, Inc. Nonqualified Deferred Compensation Plan ("Plan"), which has the effect of deferring compensation for a select group of management or highly compensated employees. Benefits are paid out of the general assets of the Employer.

Currently, Charles Komar & Sons, Inc. maintains one nonqualified plan(s). Specifically, there are 10 employees eligible to participate in all nonqualified plans maintained by the Employer. This Plan's effective date is 8/1/2006.

If you have any questions about this matter, please contact the undersigned.

Sincerely,

Charles Komar
President/CEO

VIA CERTIFIED MAIL RETURN RECEIPT REQUESTED

GENERAL DELIVERY

CHARON PLANNING
AN NFP COMPANY

2600 Kelly Road, Suite 300
Warrington, PA 18976



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