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ANGELL

The ANGELL Pension Group, Inc.  
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January 17, 2007

**CERTIFIED MAIL, RETURN RECEIPT REQUESTED**

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

07 JAN 23 AM 11:32

**Re: *The Jan Companies Nonqualified Deferred Compensation Plan***

Dear Sir/Madam:

Enclosed for filing is the Disclosure Statement for The Jan Companies Nonqualified Deferred Compensation Plan to meet the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of ERISA for top-hat plans pursuant to DOL Reg. Section 2520.104-23.

Very truly yours,

Peter L. Karlson, J.D., LL.M.  
Vice President  
General Counsel

PLK/tad  
TOPHAT DOL LTR.DOC/A30881

Enclosure

cc: Cynthia Janikies Simonson, *Jan Co., Inc.*

**REPORTING AND DISCLOSURE STATEMENT**  
**TOP HAT PLAN (DOL REG. §2520.104-23)**

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Name and Address of Employer: *Jan Co., Inc.*  
*35 Sockanosset Cross Road*  
*P.O. Box 8819*  
*Cranston, RI 02920*

EIN of Employer: *05-0318793*

*The Employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.*

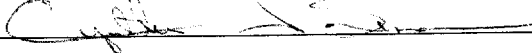
Name of Plan: *The Jan Companies Nonqualified  
Deferred Compensation Plan*

Date of Adoption of Plan: *December 21, 2006*

Number of Plans: *One (1)*

Number of Members of Plan: *Seven (7)*

**JAN CO., INC.**

By:  \_\_\_\_\_

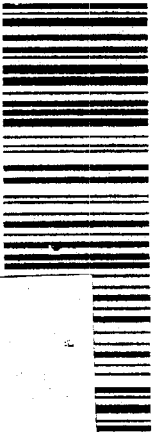
Dated: *12/28/06* \_\_\_\_\_



East Providence, Rhode Island 02915

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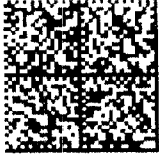
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