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February 9, 2007

CERTIFIED MAIL RETURN RECEIPT REQUESTED
ARTICLE NO. 7002 3150 0002 1737 8505

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

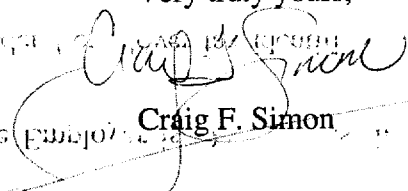
Dear Sir or Miss:

Occupations, Inc. established the Occupations, Inc. 457(f) Deferred Compensation Plan, an unfunded, "top hat" nonqualified deferred compensation plan, on December 29, 2006. This statement is submitted for the purpose of complying with the alternative method of reporting and disclosure under 29 CFR Section 2520.104-23.

1. Name and Address of Employer: The name of the Employer is Occupations, Inc. and its address is 15 Fortune Road West, Middletown, New York 10941.
2. Employer's Identification Number: The Employer's federal employer tax identification number is 14-1471097.
3. Employer Declaration: The Employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of its management or highly compensated employees.
4. Number of Plans / Employees Covered: The Occupations, Inc. 457(f) Deferred Compensation Plan covers nine (9) employees and is one of two "top hat" plans maintained by the Employer. The Employer also maintains the Occupations, Inc. 457(b) Senior Management Plan that covers the same nine (9) employees.

Please acknowledge receipt of this filing by date-stamping the enclosed photocopy of this letter and returning it to me in the addressed stamped envelope provided for your convenience. Thank you.

Very truly yours,


Craig F. Simon

cc : James B. DeStefano / Occupations, Inc.

*Craig F. Simon
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11 Van Buren Court
Highland Mills, New York 10930*

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