



**BLACK McCUSKEY**  
SOUERS & ARBAUGH

A Legal Professional Association

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January 29, 2008

**SENT VIA CERTIFIED MAIL NO. 7160 3901 9846 1184 3953**

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

**Re: Top Hat Statement - Gaspar, Inc.**

Dear Sir/Madam:

Please find enclosed the original of a Top Hat Exemption Statement for the Gaspar, Inc. Non-Qualified Defined Contribution Plan as required by DOL Regulation 2520.104.23.

If you need any additional information, please contact me.

Very truly yours,

**BLACK, McCUSKEY, SOUERS & ARBAUGH**

  
Richard D. Dodez

RDD:skc

Enclosures

cc: Gary Gaspar

G:\rdd\Letters\Gaspar-US Department.doc\01/28/08\skc

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February 28, 2008

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue N.W.  
Washington DC 20210

**RE: Gaspar, Inc. Non-Qualified Defined Contribution Plan**

Dear Sir or Madam:

This statement is being filed under the provisions of the Department of Labor Regulations §2520.104.23.

1. Name of Employer Gaspar, Inc.
2. Address of Employer 1545 Whipple Ave. S.W.  
Canton, Ohio 44710
3. EIN 34-1262083
4. The Employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. This is the only Plan of Deferred Compensation that the Employer maintains.
6. There are 2 Employees in the Plan.

Very truly yours,

**GASPAR, INC.**

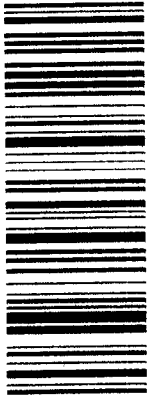
By:   
**GARY GASPAR**

Its: President

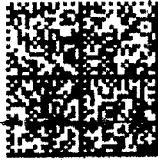
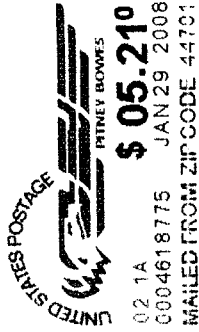
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220 MARKET AVENUE SOUTH, STE. 1000  
CANTON, OHIO 44702

**REGISTERED MAIL**



7160 3701 7846 1184 3953  
RETURN RECEIPT REQUESTED



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

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