

## SCOLARO, SHULMAN, COHEN, FETTER &amp; BURSTEIN, P.C.

ATTORNEYS AND COUNSELORS AT LAW

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April 15, 2008

**Personal & Confidential**

RICHARD S. SCOLARO<sup>o</sup>  
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ALAN S. BURSTEIN<sup>\*\*</sup>  
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RONALD A. MITTLEMAN  
JOHN S. KING<sup>†</sup>  
SUSAN FORTIN LESSER  
RICHARD E. SCRIMALE  
MICHAEL J. COMPAGNI  
SHARI R. COHEN  
CHAIM J. JAFFE  
MARC S. BECKMAN  
JEFFREY B. SCHEER<sup>\*o</sup>  
SUSAN L. KING<sup>††o</sup>  
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AMY B. EGITTON  
DOUGLAS J. MAHR

MICHAEL J. HRAB  
CAROL A. CHRISTIANSEN  
TIMOTHY J. CAPPUCCELLI  
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KATHLEEN WALSH BOWEN  
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\* ALSO ADMITTED TO FL. BAR

<sup>o</sup> ALSO ADMITTED TO PA. BAR<sup>\*\*</sup> ALSO ADMITTED TO MI. BAR

† ALSO ADMITTED TO PA. AND N.J. BAR

<sup>\*\*o</sup> ALSO ADMITTED TO MA. BAR<sup>oo</sup> ALSO ADMITTED TO GA. BAR

BERNARD J. LAWLER  
(1940-1998)

**Certified Mail - 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, D.C. 20210

**RE: K.J.D.E. Corp.  
February 25, 2008 Top Hat Notice - Richard S. Maestri**

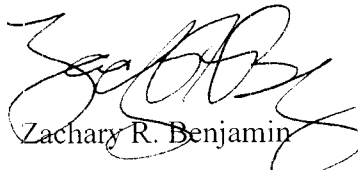
Gentlemen:

Enclosed is an original and one (1) copy of the February 25, 2008, Top Hat Notice regarding a Phantom Stock Plan between K.J.D.E. Corp. and Richard S. Maestri. Please file the original, date stamp the copy and return the copy to me in the enclosed self-addressed stamped envelope for our records.

If you have any questions, please contact me.

Very truly yours,

SCOLARO, SHULMAN, COHEN, FETTER &amp; BURSTEIN, P.C.



Zachary R. Benjamin

RES:vlh:399301.1  
Enclosures

**K.J.D.E. CORP.**  
**5894 East Molloy Road**  
**Syracuse, New York 13211-2160**

February 25, 2008

**CERTIFIED MAIL -RETURN RECEIPT REQUESTED**

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U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210

Gentlemen:

To comply with the alternative reporting and disclosure method provided under Labor Regulations §2520.104-23, this is to inform you of the adoption of certain plans maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The name and address of the Employer maintaining the plan(s) is:

K.J.D.E. CORP.  
5894 East Molloy Road  
Syracuse, New York 13211-2160

The Employer's EIN is: 16-1159405

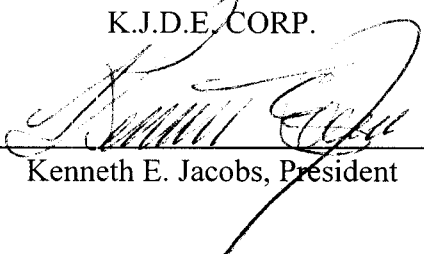
The number of employees participating in the plan is: 1

<b>Plan Name</b>	<b>Number of Participants</b>
Phantom Stock Plan for Richard S. Maestri	1

Very truly yours,

K.J.D.E. CORP.

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

  
Kenneth E. Jacobs, President

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Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210

**RE: K.J.D.E. Corp.  
February 25, 2008 Top Hat Notice - Benjamin Nordmark**

Gentlemen:

Enclosed is an original and one (1) copy of the February 25, 2008, Top Hat Notice regarding a Phantom Stock Plan between K.J.D.E. Corp. and Benjamin Nordmark. Please file the original, date stamp the copy and return the copy to me in the enclosed self-addressed stamped envelope for our records.

If you have any questions, please contact me.

Very truly yours,

SCOLARO, SHULMAN, COHEN, FETTER & BURSTEIN, P.C.

  
Zachary R. Benjamin

RES:vlh:399303.1  
Enclosures

04/15/08 10:10:15

**K.J.D.E. CORP.**  
**5894 East Molloy Road**  
**Syracuse, New York 13211-2160**

February 25, 2008

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5894 East Molloy Road  
Syracuse, New York 13211-2160

The Employer's EIN is: 16-1159405

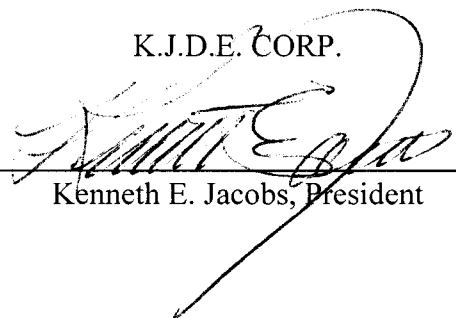
The number of employees participating in the plan is: 1

<b>Plan Name</b>	<b>Number of Participants</b>
Amended and Restated Phantom Stock Plan for Benjamin Nordmark	1

Very truly yours,

K.J.D.E. CORP.

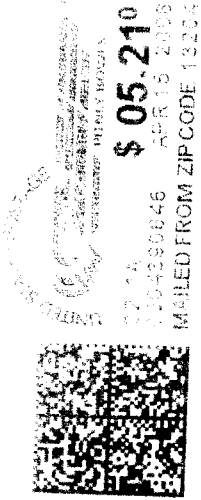
By: \_\_\_\_\_

  
Kenneth E. Jacobs, President

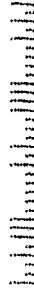
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