

EMERALD EQUIPMENT SYSTEMS, INC.
7600 Morgan Road
Liverpool, New York 13090

August 26, 2008

08 SEP -9 PM 12:50

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

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 a plan 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 is:

EMERALD EQUIPMENT SYSTEMS, INC.
7600 Morgan Road
Liverpool, New York 13090

The Employer's EIN is: 51-0519334

51-0519334

The number of employees participating in each plan is:

| <u>Plan Name</u> | <u>Number of Initial Participants</u> |
|---|---------------------------------------|
| SALARY CONTINUATION AGREEMENT - MICHAEL F. TORMEY | 1 |

Very truly yours,

EMERALD EQUIPMENT SYSTEMS, INC.

By: Michael F. Tormey
Michael F. Tormey, President

[Faint, illegible text at the bottom of the page, likely a footer or disclaimer.]

EMERALD EQUIPMENT SYSTEMS, INC.
7600 Morgan Road
Liverpool, New York 13090

August 26, 2008

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|---|--|
| SALARY CONTINUATION AGREEMENT - ANTHONY N. DARDIS | 1 |

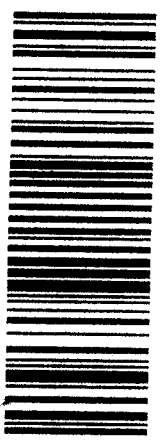
Very truly yours,

EMERALD EQUIPMENT SYSTEMS, INC.

By: 
Michael F. Tormey, President

SCOLARO, SHULMAN, COHEN, FETTER & BURSTEIN
ATTORNEYS AND COUNSELORS AT LAW

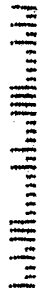
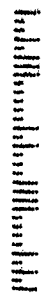
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507 PLUM STREET, SUITE 300
SYRACUSE, NEW YORK 13204



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