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October 27, 2008

By Certified Mail/Return Receipt

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

Rolling Rock Club Supplemental Executive Retirement Plan

Dear Sir/Madam:

In accordance with the provisions of 29 C.F.R. § 2520.104-23 providing an alternative method of compliance with the reporting and disclosure requirements of ERISA:

Rolling Rock Club
P.O. Box 747
Ligonier, PA 15658

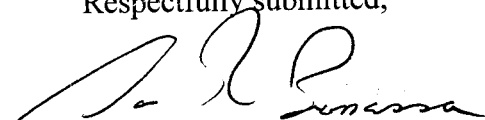
Employer I.D. – 25-0763060

maintains an unfunded plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Benefits under the plan will be provided from the general assets of the employer.

This is the only such plan maintained by the employer and it covers one employee.

If you have any questions or comments or require additional information, please contact the undersigned at 412-288-3136 during normal business hours.

Respectfully submitted,

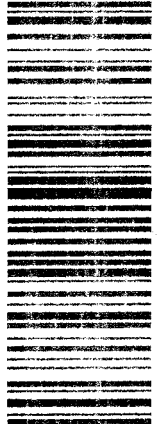


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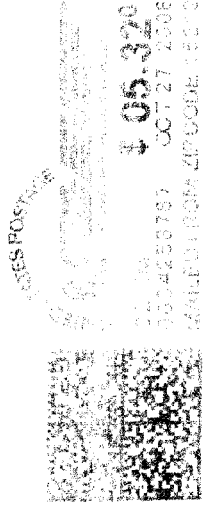
DRB:amam

cc: Robert B. Burr, Jr.

CERTIFIED MAIL™



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Pittsburgh, PA 15219

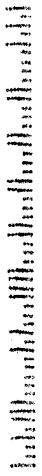


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