

2520090770386

J.D. Ekman, Inc.
P.O. Box 160
141 Lower Valley
Atglen, PA 19310-0160

Secretary of Labor
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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MAY 9 1991

Re: J.D. Eckman, Inc. Nonqualified Deferred Compensation Plan

Dear Secretary:

Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the J.D. Eckman, Inc. Nonqualified Deferred Compensation Plan (the "Plan"), the undersigned intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), which alternative form of compliance is provided in the aforesaid Regulations Section.

Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Name and Address of Plan Sponsor: J.D. Eckman, Inc.
P.O. Box 160
141 Lower Valley
Atglen, PA 19310-0160
2. Plan Sponsor's Employer Identification Number: 23-1413783
3. The Plan Sponsor hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. The Plan Sponsor hereby states that it maintains only the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and the number of individuals that are eligible to participate in the Plan is approximately twenty three (23).

Pursuant to Regulations Section 2520.104-23(b)(2), the Plan Sponsor will provide Plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,

J.D. ECKMAN, INC.

By:  _____

Print Name: Mark S. Eckman

Print Title: President

Date: 11/29/2008



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