

09. 11.10.21

January 9, 2008

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

This updated statement is provided pursuant to 29 CFR § 2520.104-23(b). The purpose of the statement is to allow the non-qualified deferred compensation plans of the employer to be eligible for an alternative to the otherwise applicable reporting and disclosure requirements of ERISA.

EMPLOYER INFORMATION:

Guard Publishing Company
3500 Chad Drive
Eugene, Oregon 97408
EIN: 93-0180090

DECLARATIONS:

1. The Employer maintains plans that are designed primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
2. As of January 1, 2009, there are three such plans.
3. The plans, in total, currently cover eleven employees.

GUARD PUBLISHING COMPANY

By: 

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