

January 15, 2009

CERTIFIED MAIL NO. 7008 0500 ~~0000~~ 6708 8955
 RETURN RECEIPT REQUESTED

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

RE: Compliance with the Reporting and Disclosure Requirements of Part 1 of Title I
 of the Employee Retirement Income Security Act for Certain Pension Plans for a
 Select Group of Management or Highly Compensated Employees
 McCoy Corporation – Non Qualified Deferred Compensation Plan

Dear Sir or Madam:

As permitted under Department of Labor Regulations Sec. 2520.104-23, this alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act for certain pension plans for a select group of management or highly compensated employees is being filed.

Name of Plan:	McCoy Corporation Non Qualified Deferred Compensation Plan
Date of Establishment of Plan:	December 26, 2008
Name and Address of Employer:	McCoy Corporation P.O. Box 1028 San Marcos, TX 78667-1028
Employer Identification Number:	74-1542718
Plan Number	002

The above-listed employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management employees. As of the date of this notice, the above-listed employer has only one such plan and only one employee participant in that plan.

Regards,

McCoy Corporation

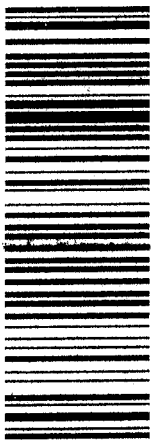


 Brian F. McCoy, President

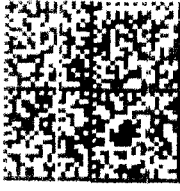
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