



# LIVINGSTON ASSOCIATES, INC.

80 River Road • P.O. Box 210  
Scottsville, New York 14546  
(585) 889-8700  
Fax (585) 889-6008

March 24, 2009

VIA CERTIFIED MAIL

2520092100132

Secretary of Labor  
Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, DC 20210

Re: Livingston Associates, Inc. Supplemental Executive Retirement 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 Livingston Associates, Inc. Supplemental Executive Retirement 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 ("ERISA") which alternative form of compliance is provided in the aforesaid Regulations Section.

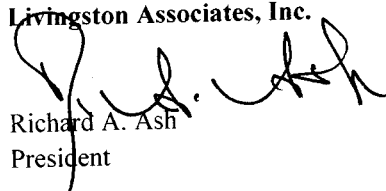
Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Livingston Associates, Inc.  
80 West River Road  
PO Box 210  
Scottsville, New York 14546
2. EIN: 16-1471506
3. Livingston Associates, Inc. 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. Livingston Associates, Inc. hereby states that it only maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of employees originally eligible to participate in the Plan will be approximately 12 - 14

Pursuant to Regulations Section 2520.104-23(b)(2), Livingston Associates, Inc. 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,

Livingston Associates, Inc.

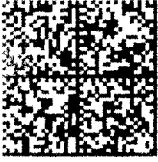
  
Richard A. Ash  
President



**LIVINGSTON ASSOCIATES, INC**  
80 West River Road • P.O. Box 210



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