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March 27, 2009

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

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

In Re: Top Hat Plan Exemption Filing
Jay-Mar, Inc.
Deferred Compensation Plan
Our File: 8,167

Dear Sir or Madam:

The following Top Hat Plan Statement is submitted on behalf of Jay-Mar, Inc.:

Top Hat Plan Statement

1. Name and Address of the Employer: Jay-Mar, Inc., 2130 Jay-Mar Road, Plover, Wisconsin 54467.
2. Employer Identification Number: 39-1139299.
3. Jay-Mar, Inc. has established a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. Name of Plan: Deferred Compensation Agreement.
5. Number of Plans: One (1).
6. Number of Employees in each Plan: One (1).

The employer will send a copy of the plan document to the Secretary, upon request. The above statement is given pursuant to Department of Labor Regulation 2520.104-23.

Top Hat Plan Exemption
Employee Benefits Security Administration
March 27, 2009
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It is intended that this statement comply with the Top Hat Plan Exemption filing provisions. If you have any questions regarding this filing, please contact me.

Sincerely,

ANDERSON, O'BRIEN, BERTZ,
SKRENES & GOLLA

By 
Keith J. Pilger

KJP:cpa/322845



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EMPLOYEE BENEFITS SECURITY ADMINISTRATION
ROOM N-1513
US DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE NW
WASHINGTON DC 20210

