

COBEY

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Top Hat Plan Exemption
 Pension and Welfare Benefits Administration
 Room N-5638
 U.S. Department of Labor
 200 Constitution Avenue, N.W.
 Washington, DC 20210

Cobey, Inc.
 16-1303278
 One Ship Canal Parkway
 Buffalo, New York 14218

March 5, 2009

RE: Alternative Method of Compliance for Nonqualified Deferred Compensation Plans for Selected Employees

1. This document constitutes the statement required by 29 C.F.R., 2520.104-23(a)(1) to be filed with the Secretary of Labor in respect to Nonqualified Deferred Compensation plans maintained by the above employer.
2. The employer currently maintains two (2) Nonqualified Deferred Compensation plan(s) for employees who are members of a select group of management or who are highly compensated.
3. The number of participants in each plan is as follows:
 - Plan 1: 1
 - Plan 2: 1

Administrator: *Robert G. Cottle*

Title: V.P.

Employer: COBEY

COBEY 20090305

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