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PYLE PEOPLE DELIVER

650 Westtown Road, P.O. Box 564
West Chester, PA 19381-0564
800.523.5020 www.aduiepyle.com

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April 2, 2009

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

Re: A. Duie Pyle Companies
Key Employee Long-Term Incentive Compensation Plan

Dear Sir/Madam:

In accordance with the Delinquent Filer Voluntary Compliance Program and 29 CFR 2520.104-23, on behalf of the A. Duie Pyle Companies ("Employer"), and pursuant to the original establishment of the A. Duie Pyle Companies Key Employee Long-Term Incentive Compensation Plan ("Plan), we hereby provide you with the information set forth below:

Name and Address of Company:

A. Duie Pyle Companies
650 Westtown Road
PO Box 564
West Chester, PA 19381-0564

Employer's Taxpayer Identification Number: 23-1417983

Required Declaration:

The Employer sponsors the Plan, which has the effect of deferring compensation for a select group of management or highly compensated employees. Benefits are paid out of the general assets of the Employer.

Currently, Employer maintains one nonqualified plan. There are 20 employees eligible to participate in all nonqualified plans maintained by the Employer. Specifically, the Plan has 14 employees participating. The Plan's effective date is January 1, 1999.

If you have any questions about this matter, please contact the undersigned.

Sincerely,

Kurt Christensen, Director of Financial Services

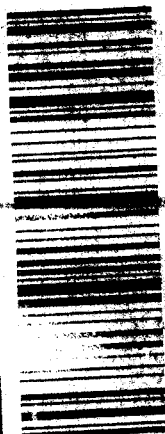


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Suite 219

Top Hat Plan F reimp
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Washington, DC 20210



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