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June 1, 2009

Via Certified Mail – Return Receipt Requested

7006 3450 0001 1601 5818

Top Hat Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Liberty Resources, Inc. – Notice of Executive Incentive Plan - Top Hat Exemption

Dear Exemption Personnel:


The purpose of this letter is to inform you pursuant to DOL Regulation, Section 2520.104-23, that in April 2009, Liberty Resources, Inc. executed an Executive Incentive Plan designed to provide certain key management personnel of the company with the opportunity to accumulate capital for the employees' retirement as follows:

1. **Name and address of employer:** Liberty Resources, Inc., a Pennsylvania non-profit corporation, 714 Market Street, Suite 100, Philadelphia, PA 19106.
2. **Employer Identification Number:** 22-2483916
3. **Declaration:** The company executed an Executive Incentive Plan dated April 1, 2009 for the purpose of providing a limited group of key management employees the opportunity to accumulate capital for the employees' retirement, thereby increasing the incentive for these employees to remain in the employ of the company. Seventeen key management employees are currently eligible to participate in the plan.
4. **Number of plans:** This is the only Top Hat plan implemented by the company.
5. **Plan documents:** The applicable plan documents are available to the Secretary of Labor upon request.

Please acknowledge receipt of this notice on the enclosed copy and return it to me using the self-addressed, postage paid envelope provided for your convenience.

If you have any questions regarding this notice, please feel free to contact the undersigned.

Liberty Resources, Inc.


By: Stephen J. Masi
Director of Human Resources

c: Peter J. Smith, Esquire

714 Market Street, Suite 100, Philadelphia, PA 19106 p 215.634.2000 tdd 215.634.6630 f 215.634.6628
{00109026;v1} www.libertyresources.org

**LibertyResources**
Independence for Everyone.
714 Market Street, Suite 100
Philadelphia, PA 19106

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06/01/2009

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