

EBSA/PUBLIC DISCLOSURE

2009 JUL 15 AM 7:01

July 2, 2009

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

Re: Top Hat Plan Exemption

Dear Secretary:

The purpose of this letter is to file the statement required under the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974. Pursuant to regulations section 29 CFR 2520.104-23(b), we provide the following information:

A. Name and Address of Employer:

Lewis Tree Service, Inc.
300 Lucius Gordon Drive
West Henrietta, NY 14586-3208

B. Employer Identification Number: 16-1004851

C. The following plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

Lewis Tree Service, Inc. Executive Retirement Plan
Number of Participants: 8

The Employer will provide plan documents, if any, to the Secretary upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,

Lewis Tree Service, Inc.

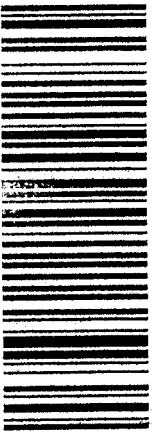
By: 

Name: Joseph L. Redman

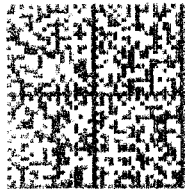
Title: Executive Vice President/CFO



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TREE SERVICE, INC.

300 Lucius Gordon Drive
West Henrietta, NY 14586

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