

ERISA/PUBLIC DISCLOSURE
NOTICE OF TOP HAT PLAN
2009 AUG 18 AM 7:15

Date: August 11, 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

The undersigned has adopted a plan for a select group of management or highly compensated employees as follows:

- 1) The name, address and employer identification number of the employer is:

Name: Mountain Eagle, Inc.

Address: 559 Industrial Park Rd.
Beaver, West Virginia 25813-9316

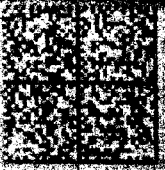
Employer ID No.: 55-0691459

- 2) The employer maintains the plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
- 3) The employer currently maintains one such plan for one employee.

Copies of plan documents will be made available to the Secretary of Labor upon request.



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