

Jones, Troyan, Pappas & Perkins

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A Legal Professional Association

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2010 FEB 19 PM 12:22

Gary M. Troyan*
Robert T. Pappas
John R. Perkins, Jr.
Matthew W. Gibson

James P. Jones
(1927-1991)

*Also Admitted in Wyoming

February 12, 2010

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

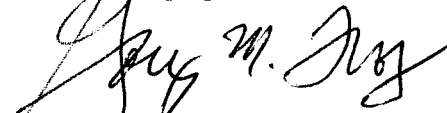
Re: Carbon Enterprises, Inc. Deferred Compensation Plans

Dear Sir or Ms.:

Enclosed herewith is a Deferred Compensation Plan Statement for the foregoing Plans.

If you have any questions regarding the enclosure, please feel free to contact me at your convenience.

Sincerely yours,



Gary M. Troyan

GMT:ajm
Enclosure
cc: Carbon Enterprises, Inc.

CARBON ENTERPRISES, INC.
DEFERRED COMPENSATION PLAN STATEMENT

Please be advised that the above-named Company maintains Deferred Compensation Plans for a select group of management or highly compensated employees. The Plans are dated January 4, 2010. In accordance with the reporting and disclosure rules of Part I of ERISA and Reg. 29 CFR Section 2520.104-23, the Company hereby submits this Deferred Compensation Plan Statement.

Correct Name and Address
of Company:

Carbon Enterprises, Inc.
28205 Scippo Creek Road
Circleville, Ohio 43113

Taxpayer Identification
Number of Company:

31-1588021

Purpose of Company's Deferred
Compensation Plans:

The Company maintains its Plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of Deferred
Compensation Plans Maintained
by the Company:

Two (2)

Number of Employees in each
Deferred Compensation Plan:

One (1)

Respectfully submitted,

CARBON ENTERPRISES, INC.

Date: 2-9-10

By: Richard S. Ciminello
Richard S. Ciminello,
Chief Executive Officer