



Day & Zimmermann

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EBSA/PUBLIC DISCLOSURE

2010 MAY 11 AM 8:11

May 3, 2010

CERTIFIED MAIL - RETURN RECEIPT REQUESTED

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

Re: Top Hat Notice Pursuant to 29 C.F.R. § 2520.104-23

Ladies and Gentlemen:

This notice provides additional information regarding the top hat notice filed by The Day & Zimmermann Group, Inc. on November 14, 2008 for The Day & Zimmermann Deferred Compensation Plan (the "Plan"). The Plan is maintained primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. The Plan covers approximately 57 employees.

We are providing additional information about the controlled group members participating in the plan as required by ERISA Opinion Letter 2008-08A (12/19/2008).

The Day & Zimmermann Group, Inc. is authorized to respond to requests for plan documents: Participating controlled group employers include Day & Zimmermann, Inc. (EIN 23-0513680), Day & Zimmermann LLC (EIN 23-2938400), Day & Zimmermann International, Inc. (EIN 23-2449609), NPS Management Services, Inc. (EIN 20-0427407), the Atlantic Group, Inc. (EIN 21-0743293) and H.L. Yoh Company LLC (EIN 23-2938400).

The following is The Day & Zimmermann Group, Inc. address and Employer Identification Number:

The Day & Zimmermann Group, Inc.
1500 Spring Garden Street, 9th Floor
Philadelphia, PA 19130
EIN: 23-3024522

Respectfully submitted,

Silvana Battaglia, Vice President – Human Resources
On Behalf of The Day & Zimmermann Group, Inc.

