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EBSA/PUBLIC DISCLOSURE
2010 SEP 21 AM 8:17

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September 13, 2010

CERTIFIED MAIL #7179 1000 1642 0125 7283
RETURN RECEIPT REQUESTED

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

Gentlemen:

Pursuant to the authority of Section 110 of ERISA and Labor Regulation Section 2520.104-23, the following is being submitted in accordance with the alternate compliance method under Section 110 and Regulation Section 2520.104-23 to satisfy the reporting and disclosure provisions of Part 1 of the Title I of ERISA.

1. Name and Address and EIN of Employer:

Great Lakes Petroleum Co.
4478 Johnston Parkway
Cleveland, Ohio 44128
EIN: 34-1850508

This letter is being forwarded to you to advise you that the Employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, specifically the Salary Continuation Plan FBO Thomas L. Arcoria. The Employer has only one such plan in existence, and such plan covers one employee.

Pursuant to the provisions of Department of Labor Regulation Section 2520.104-23, this statement is being filed within 120 days of the plan's existence, which plan was signed on August 24, 2010.

I am enclosing an extra copy of the letter that I would appreciate your acknowledging receipt and returning the countersigned copy to me. A self-addressed, stamped envelope is enclosed for your convenience.

Very truly yours,

Kimon P. Karas

KPK/bal

MCCARTHY, LEBIG, CRISTAL & LEFFMAN CO.
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Electronic Return Receipt Requested

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