

VORYS

Vorys, Sater, Seymour and Pease LLP
Legal Counsel

EBSA/PUBLIC DISCLOSURE

2010 DEC 29 PM 3: 35

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Founded 1909

Alan D. Duffy
Direct Dial (614) 464-5425
Facsimile (614) 719-5264
E-Mail - adduffy@vorys.com

December 20, 2010

VIA CERTIFIED MAIL

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

Re: **Fresh Mark Inc. Key Executive Pay Program**

Dear Sir or Madam:

The following information is provided in accordance with 29 CFR §2520.104-23 with respect to the establishment of the Fresh Mark Inc. Key Executive Pay Program:

Name and Address of Employer:

Fresh Mark Inc.
1880 Southway, SW
Massillon, OH 44646-9429

Employer's Taxpayer Identification Number:

34-0565220

Required Declaration:

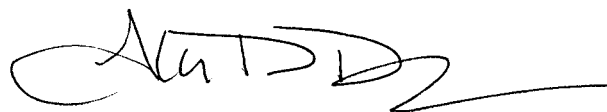
The Employer sponsors the Plan, which is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Benefits are paid out of the general assets of the Employer. Currently, there are approximately four employees eligible to participate in the Plan. The Plan's effective date is December 17, 2010. All relevant documents governing the Plan will be provided to the Department of Labor upon request.

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The Employer maintains one other plan which provides such benefits to a select group of management or highly compensated employees.

If you have any questions about this matter, please contact me at (614) 464-5425.

Very truly yours,

A handwritten signature in black ink, appearing to read "Alan D. Duffy", with a long horizontal flourish extending to the right.

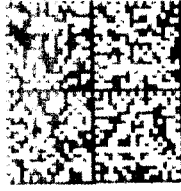
Alan D. Duffy

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Alan D. Duffy



7160 3901 9846 2919 1244
RETURN RECEIPT REQUESTED

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