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ALAN PARSONS
LEWIS W. MORSE, JR.
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OF COUNSEL

January 5, 2011

Re: Executive Supplemental Pension Plan
The Hilliard Corporation

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
U.S. Department of Labor
Room N-5644
200 Constitution Avenue, N.W.
Washington, D.C. 20210

EBSA/PUBLIC DISCLOSURE
2011 JAN 12 PM 1:10

Dear Sir or Madam:

Pursuant to the provisions of the Department of Labor Regulations at 29 C.F.R. Section 2520.104-23, you are hereby notified that the employer named in Item (1) below maintains a plan (as identified in Item (2) below) primarily for the purpose of providing an Executive Supplemental Pension Plan for a select group of management or highly compensated employees. Item (3) below sets forth the approximate number of employees in said plan as of the date of this letter.

- Item (1): The Hilliard Corporation (EIN 16-0480520)
- Item (2): Executive Supplemental Pension Plan
of The Hilliard Corporation
PIN 005
- Item (3): 1

Kindly acknowledge receipt of this filing by signing and returning to the sender the copy of this letter enclosed herewith for such acknowledgment purposes. A stamped, self-addressed envelope is also enclosed for your convenience.

Sincerely,


Counsel for the Plan Administrator

cc: Lois Place

