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Houston Harbaugh
ATTORNEYS AT LAW

EPISA/PUBLIC DISCLOSURE

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WRITER'S DIRECT DIAL:
412-288-2210
ggunnett@hh-law.com

File #33122-1

February 2, 2011

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: Kroff, Inc. Salary Reduction Deferred Compensation Agreement
EIN: 20-4497090

Dear Sir or Madam:

Enclosed is a Registration Statement, filed on behalf of the sponsor of the above-named top hat plan. The statement contains the information required under DOL Reg. Section 2520.104-23.

If you need any further information with respect to this filing, please contact me.

Sincerely,

Gary J. Gunnett

enclosure

cc: Mr. Keith D. Kronk (w/enc.)
Mr. Frederick D. Potthoff (w/enc.)
Mr. Jeff Bonno (w/enc.)
Mr. David A. Grottenthaler (w/enc.)

Three Gateway Center • 401 Liberty Avenue 22nd Floor • Pittsburgh PA 15222-1005

Phone 412.281.5060 • Fax 412.281.4499 • www.hh-law.com

**REGISTRATION STATEMENT
FOR
KROFF, INC.
SALARY REDUCTION
DEFERRED COMPENSATION AGREEMENT**

The following information is submitted for purposes of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA"). The information is provided in accordance with the requirements set forth in DOL Reg. §2520.104-23.

Name of Employer: Kroff, Inc.

Address of Employer: One North Shore Center
Suite 450
12 Federal Street
Pittsburgh, PA 15212

EIN: 20-4497090

The Employer maintains the plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of employees covered by the plan is one (1).



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