



SMITHERS-OASIS COMPANY

2011 FEB 14 PM 1:38

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

RE: Smithers-Oasis Company
2020 Front Street, Suite 301
Cuyahoga Falls, OH 44221-3215
EIN: 34-1536399

Gentlemen:

This statement is filed with you in compliance with Section 2520.104-23 of Title 29 of the Code of Federal Regulations. The undersigned employer, an Ohio corporation, hereby declares to you that it has established an unfunded nonqualified deferred compensation plan named the "Smithers-Oasis Company U.S. Supplemental Nonqualified Executive Retirement Plan" primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees of Smithers-Oasis Company and its subsidiaries. This plan was established on December 14, 2010, effective as of January 1, 2010, and currently has four (4) executive employee participants.

Highly compensated or management employees who are selected by the Company are the only employees of Smithers-Oasis Company who will participate in or receive benefits from this plan.

Very truly yours,

SMITHERS-OASIS COMPANY

By: _____

Title: _____

Date: _____

Amish
Treasurer

8 FEBRUARY 2011

