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March 25, 2011

CERTIFIED MAIL
RETURN RECEIPT REQUESTED
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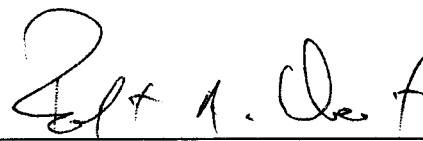
Top-Hat Plan Exemption
PWBA
Room 1513
U.S. Department of Labor
200 Constitution Ave., NW
Washington, DC 20210

RE: Classic Parts of America Deferred Compensation Agreement

Enclosed is a top-hat plan exemption statement from Classic Parts of America with respect to the above-referenced plan adopted on March 1, 2011.

Haynes Benefits PC
Attorneys at Law

By: _____



Robert A. West, Attorney at Law

cc: Gerald Williams

March 22, 2011

TOP-HAT PLAN EXEMPTION STATEMENT


Top-Hat Plan Exemption
PWBA
Room 1513
U.S. Department of Labor
200 Constitution Ave., NW
Washington, DC 20210

Listed below is the required top-hat plan exemption statement pursuant to DOL Reg. §2520.104-23.

Employer Name: Classic Parts of America, Inc.
Address: 1 Chevy Duty Drive
Kansas City, MO 64150
Employer EIN: 43-1486264
Name of Plan: Classic Parts of America Deferred Compensation Agreement
The Plan is maintained for a select management employee.
Number of Plans: One
Number of Employees in Plan(s): One

Please let us know if you need anything further.

CLASSIC PARTS OF AMERICA, INC.

By: 
Mark Jansen, President