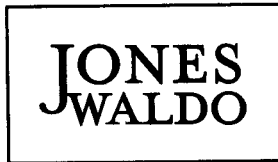


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Attorneys Est. 1875

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TEL: 801-521-3200
FAX: 801-328-0537

170 SOUTH MAIN ST, SUITE 1500
SALT LAKE CITY, UTAH 84101

WWW.JONESWALDO.COM

AFFILIATED FIRM
LEAR & LEAR LLP

DD: (801) 534-7246
bbabcock@joneswaldo.co

November 8, 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: Nicholas & Co., Inc. Deferred Compensation Plan

Gentlemen:

Pursuant to Department of Labor Regulations Section 2520.104-23, declaration is hereby made that on October 29, 2011, Nicholas & Co., Inc. established the Plan identified below for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Pursuant to such declaration, the following information is provided:

Name of Plan: Nicholas & Co., Inc. Deferred Compensation Plan
Employer Identification Number: 87-0235565
Number of Plans: 2
Number of Employees Participating in Plan: 10

If you have any questions regarding any of the foregoing, do not hesitate to contact the undersigned.

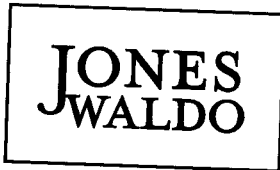
Very truly yours,

Bruce E. Babcock

Bruce E. Babcock

BEB:rm

cc. George Adondakis
Tony Sansone



Attorneys Est. 1875

TEL: 801-521-3200
FAX: 801-328-0537

170 SOUTH MAIN ST, SUITE 1500
SALT LAKE CITY, UTAH 84101

WWW.JONESWALDO.COM

AFFILIATED FIRM
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DD: (801) 534-7246
bbabcock@joneswaldo.co

November 8, 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: Nicholas & Co., Inc. Performance Incentive Plan

Gentlemen:

Pursuant to Department of Labor Regulations Section 2520.104-23, declaration is hereby made that on October 29, 2011, Nicholas & Co., Inc. amended and restated the Plan identified below which resulted in the Plan providing deferred compensation for a select group of management or highly compensated employees. Pursuant to such declaration, the following information is provided:

Name of Plan: Nicholas & Co., Inc. Performance Incentive Plan
Employer Identification Number: 87-0235565
Number of Plans: 2
Number of Employees Participating in Plan: 7

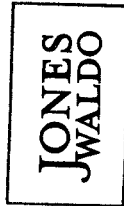
If you have any questions regarding any of the foregoing, do not hesitate to contact the undersigned.

Very truly yours,

Bruce E. Babcock

BEB:rm

cc. George Adondakis
Tony Sansone

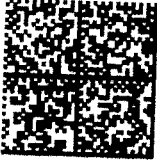


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SALT LAKE CITY, UTAH 84101

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Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210**

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