

2520113150738

WILLIAMS  COULSON
ATTORNEYS AT LAW

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(412) 454-0244
bsmith@williams-coulson.com

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

October 4, 2011

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20216

Re: Incentive Benefit Agreement Between Hanco, Ltd. and Samuel R. Montes (the "Agreement")

Dear Sir or Madam:

Pursuant to the provisions of the Department of Labor Regulation Section 29 CFR § 2520.104-23, in the event the Agreement is subject to the Department of Labor reporting requirements, you are hereby notified that Hanco, Ltd. (the "Company") maintains the Agreement primarily for the purpose of providing deferred compensation to Mr. Montes. Mr. Montes is a member of a select group of management or highly compensated employees. The Company's address and employer identification number are:

Hanco, Ltd.
P. O. Box 510
Freedom Drive
Lawrence, PA 15055
EIN: 470868088

Very truly yours,



Brandon P. Smith

{WCS19669.1 }

WILLIAMS COULSON JOHNSON LLOYD PARKER & TEDESCO, LLC

IRS CIRCULAR 230 TAX ADVICE DISCLAIMER: Any federal tax advice contained in this communication (including attachments or enclosures) is not intended or written to be used, and it cannot be used, for the purpose of (1) avoiding any penalty that may be imposed by the Internal Revenue Service or (2) promoting, marketing or recommending any transaction or matter.

EBSA/PUBLIC DISCLOSURE
2011 DEC 12 PM 3:55

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Washington, D.C. 20216

Re: Incentive Benefit Agreement Between Hanco, Ltd. and Brian Glasspool (the "Agreement")

Dear Sir or Madam:

Pursuant to the provisions of the Department of Labor Regulation Section 29 CFR § 2520.104-23, in the event the Agreement is subject to the Department of Labor reporting requirements, you are hereby notified that Hanco, Ltd. (the "Company") maintains the Agreement primarily for the purpose of providing deferred compensation to Mr. Glasspool. Mr. Glasspool is a member of a select group of management or highly compensated employees. The Company's address and employer identification number are:

Hanco, Ltd.
P. O. Box 510
Freedom Drive
Lawrence, PA 15055
EIN: 470868088

Very truly yours,



Brandon P. Smith

{WC519670.1 }

WILLIAMS COULSON JOHNSON LLOYD PARKER & TEDESCO, LLC

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U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20216

Re: Incentive Benefit Agreement Between Hanco, Ltd. and Philip M. Difilippo (the "Agreement")

Dear Sir or Madam:

Pursuant to the provisions of the Department of Labor Regulation Section 29 CFR § 2520.104-23, in the event the Agreement is subject to the Department of Labor reporting requirements, you are hereby notified that Hanco, Ltd. (the "Company") maintains the Agreement primarily for the purpose of providing deferred compensation to Mr. Difilippo. Mr. Difilippo is a member of a select group of management or highly compensated employees. The Company's address and employer identification number are:

Hanco, Ltd.
P. O. Box 510
Freedom Drive
Lawrence, PA 15055
EIN: 470868088

Very truly yours,



Brandon P. Smith

{WC519668.1 }

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*Via Certified Mail
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