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**TOP-HAT PLAN EXEMPTION STATEMENT**

U.S. Department of Labor  
Employee Benefits Security Administration  
Top-Hat Plan Exemption  
200 Constitution Ave., NW, N-1513  
Washington, D.C. 20210

EBSA/PUBLIC DISCLOSURE  
2011 DEC 22 PM 12:32

Employer Name: Cowin & Company, Inc.


Address: 301 Industrial Drive, Birmingham, AL 35211

Employer EIN: 63-0181840

The Employer maintains a Plan (or Plans) primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of Plans: 3

Number of Employees in Plan(s): 3

 **BRADLEY ARANT  
BOULT CUMMINGS**  
LLP

Hasler  
12/15/2011

**US POSTAGE**

**\$00.44<sup>00</sup>**



ZIP 37203  
011D11624961

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