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Olver Korts LLP  
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Attorneys and Counselors at Law

Marc Album • Matthew Korona • John Pericak • Melvin Olver • Kimberly Russell • Sally Smith

WRITER'S CONTACT INFORMATION:  
585.387.0500 X 17  
matt@OlverKorts.com

January 10, 2012

CERTIFIED MAIL  
RETURN RECEIPT REQUESTED

Top Hat Exemption  
Pension and Welfare Benefits Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue, NW  
Washington, D.C. 20210

EBSA/PUBLIC DISCLOSURE  
2012 JAN 18 PM 3:49

Re: Rochester Structural, LLC Equity Appreciation Plan (the "Plan")  
Effective as of January 1, 2011, Executed on December 30, 2011

Dear Sir or Madam:

Pursuant to Department of Labor Regulation § 2520.104-23, this statement is filed for the Plan for the purpose of satisfying the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974. Rochester Structural, LLC, pursuant to the terms of the Plan, provides unfunded, additional retirement benefits for a select group of management or highly compensated employees. The following information is included as part of this statement.

1. The name and address of the employer:  
Rochester Structural, LLC  
961 Lyell Ave., Bldg 5  
Rochester, New York 14606-1956
2. The Employer Identification Number assigned by the IRS to the employer: 16-1597955.
3. The employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. There is one (1) employee covered under the Plan. This coverage number is accurate as of December 31, 2011, and the number of employees covered after that date may change.

Tobey Village Office Park • 100 Office Park Way, Pittsford, New York 14534  
Tel: 585.387.0500 Fax: 585.387.9234

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4. The Plan was executed on December 30, 2011, with an effective date of January 1, 2011.

A copy of the Plan is available upon request as required by Section 104(a)(1) of ERISA.

The undersigned attorney respectfully submits this statement on behalf of the employer.

Very truly yours,  
OLVER KORTS LLP



Matthew M. Korona, Partner

Cc David Yelle

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Tobey Village Office Park, 100 Office Park Way  
Pittsford, NY 14534 t.e.l. 585.387.0500

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