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ERISA/PUBLIC DISCLOSURE

2012 JAN 26 AM 11:46

January 10, 2012

Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue NW.  
Washington, DC 20210


Re: Top Hat Plan Statement Pursuant to 29 C.F.R. 2520-104-23  
Employer: Reed Rigging, Inc.  
Address: 44 West 45<sup>th</sup> Street, Chicago IL 60632  
EIN: 36-4354619

Employer's Statement:

On January 10, 2012, Reed Rigging, Inc. adopted and now maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, namely, one (1) plan named the Reed Rigging, Inc. Appreciation Rights Agreement currently for the benefit of one (1) employee.

Reed Rigging, Inc., as the plan sponsor and Employer, will provide plan documents upon request.

Reed Rigging, Inc.

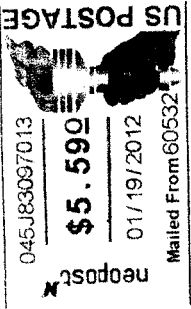
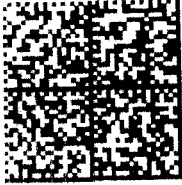
By:   
Michael Reed, President

Coman & Anderson, P.C.  
650 Warrenville Road, Suite 500  
Lisle, Illinois 60532

**CERTIFIED MAIL**



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**RETURN RECEIPT  
REQUESTED**

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