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March 20, 2012

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BERNARD J. LAWLER
 (1940-1998)

***Certified Mail, Return Receipt Requested
 No.***

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

**Re: Simmons Rockwell Chevrolet Buick GMC, Inc.
 EIN: 23-1664884**

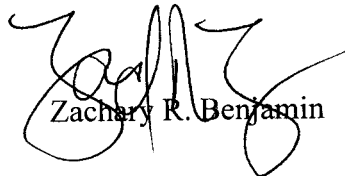
Dear Sir/Madam:

Enclosed please find one (1) original and one (1) copy of the Top Hat Plan Exemption Letter for the above-referenced matter. Please file the original, and return a stamped copy to me in the enclosed self-addressed, postage paid envelope.

If you have any questions, please do not hesitate to contact me.

Sincerely,

SCOLARO, SHULMAN, COHEN, FETTER & BURSTEIN, P.C.



Zachary R. Benjamin

ZRB/zrb:583348.2
 Enclosures

EBSA/PUEBLO DISTRICT
 2012 MAR 26 PM 3:47

SIMMONS ROCKWELL CHEVROLET BUICK GMC, INC.
784 County Route 64
Big Flats, New York 14903

February 28, 2012

CERTIFIED MAIL -RETURN RECEIPT REQUESTED

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. 20210

Gentlemen:

To comply with the alternative reporting and disclosure method provided under Labor Regulations §2520.104-23, this is to inform you of the adoption of certain plans maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The name and address of the Employer maintaining the plan(s) is:

SIMMONS ROCKWELL CHEVROLET BUICK GMC, INC.
784 County Route 64
Big Flats, New York 14903


The Employer's EIN is: 23-1664884

The number of employees participating in the plan is: 1

Plan Name	Number of Participants
Deferred Compensation Agreement with Donald M. Simmons, II	1

Very truly yours,

SIMMONS ROCKWELL CHEVROLET BUICK GMC, INC.

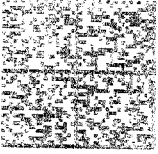
By: 
Brian J. Barrett, President

CERTIFIED MAIL™

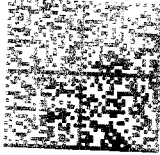


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TO: U.S. Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Avenue, NW, N-1513
Washington, DC 20210

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