

April 5, 2012

EBSA/PUBLIC DISCLOSURE
2012 APR 16 PM 4:23

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

CERTIFIED MAIL, RETURN
RECEIPT REQUESTED

Re: Top Hat Plan Exemption

Dear Secretary:

The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding Non-Qualified Top Hat Plans under Part I of Title I of the Employee Retirement Income Security Act of 1974. Pursuant to Regulation Section 2520.104-23(b), we provide the following information:

1. Employer Name: Yoder Industries, Inc.
2. Employer Address: 2520 Needmore Road, Dayton, Ohio 45414
3. Employer EIN: 31-0627250
4. The Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of Plans: 2
6. Number of Employees in each Plan(s): 6 total employees with 5 participating in one plan and the other in stand-alone plan.

The Employer will provide plan documents, if any, to the Secretary upon request as required by Section 104(a)(1) of ERISA.

Respectfully submitted,

YODER INDUSTRIES, INC.

By: 

Timothy Stewart
Chief Executive Officer

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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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