

Dancker, Sellev &amp; Douglas

**DS&D**

291 Evans Way  
 Somerville, NJ 08876  
 Tel. 908.231.1600  
 Fax. 908.231.0469  
 www.dancker.com

OFFICE INTERIORS

OCT 1, 2012

**VIA CERTIFIED MAIL**

United States Department of Labor  
 Employee Benefits Security Administration  
 Top Hat Plan Exemption  
 200 Constitution Ave., N.W., Ste N-1513  
 Washington, D.C. 20210

2012 DEC 10 PM 4:19  
 SSA/PUEUD/INSTR

**RE: DANCKER, SELLEW, AND DOUGLAS, INC. – Supplemental Executive Retirement Plan**

Dear Sir or Madam:

In accordance with Department of Labor Regulation § 2520.104-23, this letter will service as the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended, for a pension plan for a select group of management or highly compensated employees.

1. DANCKER, SELLEW, AND DOUGLAS, INC., a NY corporation, (the "Sponsor") maintains and sponsors the DANCKER, SELLEW, AND DOUGLAS, INC. Supplemental Executive Retirement Plan (the "Plan").
2. The address of the Sponsor is 291 EVANS WAY  
BRANCA BLVD NJ 08876
3. The employer identification number assigned by the Internal Revenue Service to the Sponsor is 13-5021075
4. The Sponsor declares it maintains the following plan primarily for the purposes of providing deferred compensation for a select group of management or highly compensated employees.
5. There are 14 employees participating in the Plan.
6. A copy of the plan document will be furnished upon request.

Very truly yours,

## ACKNOWLEDGEMENT

The attached nonqualified deferred compensation plan document and supporting forms are being provided to you and your legal counsel to assist with drafting the plan agreement to comply with the final Treasury regulations under Internal Revenue Code Section 409A. All concerned parties should carefully review this information. As a convenience to you, and at your request, we will prepare final documents incorporating any comments, corrections, or additions you and your advisor(s) feel are appropriate.

Please be advised that none of the information contained herein should be construed as legal advice, nor is The Pangburn Group engaged in the practice of law. It is your responsibility and obligation to have your own legal and tax advisors carefully review and approve all final documents. The Pangburn Group does not warrant nor in any other way assure or guarantee the income, estate, gift, or other tax consequences inherent or implied in the documents herein provided. As a result thereof you agree to hold The Pangburn Group harmless from any direct, incidental, or consequential damages or claims resulting from the use of the documents herein or hereafter provided.

Please sign below and return the original signed copy indicating your understanding, compliance and acceptance of the terms of this notice.

Thank you very much.

**The Pangburn Group**  
**P. O. Box 900**  
**103 Gisele Street**  
**New Roads, LA 70760**  
**Phone: 800.634.3287**  
**Fax: 225.638.4773**

**FOR THE COMPANY:**

Danielle Senou & Douglas  
(Name of Company Sponsoring Plan)

\_\_\_\_\_  
(Signature)

Michael Guzio  
(Name - Type or Print)

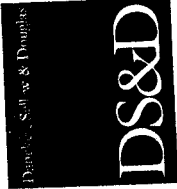
CFO  
(Title)

10 1 2012  
(Date)

**IRS Circular 230 Disclosure**

As required by U.S. Treasury Regulations, we advise you that any information that might be construed as tax advice and contained in this communication (including any attachments) is not intended to be used for, and cannot be used for, the purpose of avoiding penalties under the United States federal tax laws, nor is it to be used to promote, market, or recommend to another party any tax-related matter(s) addressed herein.

In the event that this material is considered to be a "marketed opinion" within the meaning of IRS guidance, we advise that this material was not written to support the promotion or marketing of the transactions or matters addressed by the written materials, and, based on the particular circumstances, you should seek advice from an independent tax advisor.



291 Evans Way  
Somerville, NJ 08876

**CERTIFIED MAIL™**



7007 1490 0001 0785 0032



UNITED STATES POSTAGE  
PITNEY BOWES  
02 1P \$ 005.750  
0003131415 DEC 06 2012  
MAILED FROM ZIP CODE 08876

United States Department of Labor  
Employee Benefits Security Administration  
Top Hat Plan Exemption  
200 Constitution Ave., N.W., Ste N-1513  
Washington, D.C. 20210

