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January 3, 2012

CERTIFIED MAIL -
RETURN RECEIPT REQUESTED

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

2012 JAN -9 AM 11:51

Dear Sir or Madam:

Re: Reporting and Disclosure for
Wayside Nurseries, Inc. Deferred
Compensation Plan (the "Plan")
EIN: 39-1142723

On behalf of Wayside Nurseries, Inc., the Plan sponsor, we hereby submit the enclosed Statement of Unfunded Plan for Select Groups of Management and Highly Compensated Employees (the "Statement") to satisfy the reporting and disclosure requirements established for deferred compensation benefits provided to key executive officers of Wayside Nurseries, Inc.

We want to confirm that you have received this Statement. Please stamp the enclosed copy of the Statement and return it in the self-addressed stamped envelope.

If you have any questions or comments, or if you would like a copy of the Plan document, please do not hesitate to contact me.

Yours very truly,

A handwritten signature in black ink that reads "Amy Barnes". The signature is written in a cursive, flowing style.

Amy L. Barnes

REINHART\6201155
Encs.

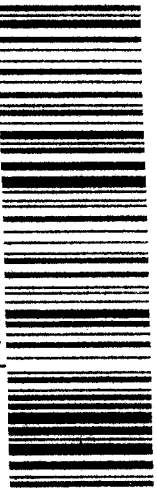
STATEMENT OF UNFUNDED PLAN
FOR SELECT GROUPS OF MANAGEMENT AND
HIGHLY COMPENSATED EMPLOYEES:
"TOP HAT" PLANS
FILED PURSUANT TO SECTION 2520.104-23

Employer's Name:	Wayside Nurseries, Inc.
Employer's Address:	10032 North Wauwatosa Road Mequon, Wisconsin 53097
Employer's Tax I.D.:	39-1142723
Identification of Plan:	Wayside Nurseries, Inc. Deferred Compensation Plan
Plan Adoption Date:	December 20, 2012
Employer's Declaration Regarding the Plan:	The Employer, Wayside Nurseries, Inc., has adopted a deferred compensation plan for the purpose of providing deferred compensation for a select management and highly compensated employee. Any benefits from such plan are paid as needed solely from the Employer's general assets.
Number of Deferred Compensation Plans:	Two (2)
Number of Employees in the Plan:	One (1) employee in each Plan

A complete copy of the related document is available upon request.



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