



BRADLEY ARANT
BOULT CUMMINGS
LLP

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January 4, 2013

Pension and Welfare Benefits Administration
U. S. Department of Labor
Top Hat Plan Exemption
Room N-5644
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Leach & Company, Inc.
Deferred Compensation Reporting and Disclosure Compliance Statement

Gentlemen:

In accordance with ERISA Regulation § 2520.104-23(b)(1), enclosed please find the Deferred Compensation Reporting and Disclosure Compliance Statement for Leach & Company, Inc.

If you have any questions, please do not hesitate to contact me at the telephone number noted above.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Laura Schiele Robinson'.

Laura Schiele Robinson
Attorney

LSR:BJS
Enclosure
cc: Jerry Rowe, CPA, w/ Enclosure
William O. Leach, Jr. w/ Enclosure

2013 JAN 15 PM 2:09
ESBA/ROBINSON

LEACH & COMPANY, INC.
701 Industrial Parkway
Gadsden, Alabama 35903

PERSONAL, PRIVATE AND CONFIDENTIAL

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

Re: Deferred Compensation Reporting
Disclosure Compliance Statement

Ladies and Gentlemen:

1. Name and Address of Employer:

Leach & Company, Inc.
701 Industrial Parkway
Gadsden, Alabama 35903

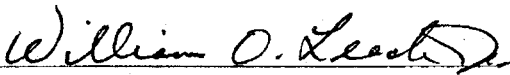
2. Employer Identification Number:

63-0800621

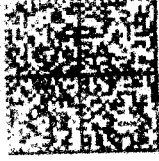
3. Declaration:

Leach & Company, Inc. maintains one (1) plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees with one participant in the plan.

Yours very truly,


William O. Leach, Jr.
President

**BRADLEY ARANT
BOULT CUMMINGS**
L^{LP}



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