

CAVITCH

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January 25, 2013

VIA U.S. MAIL

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

Re: DAGCO, Inc.

Dear Sir/Madam:

This letter is being filed with the Department of Labor pursuant to DOL Reg. § 2520.104-23, in order to take advantage of the alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title 1 of ERISA for unfunded pension plans maintained by an employer for a select group of management or highly compensated employees.

Name of Employer:	DAGCO, Inc.
Address:	835 Sharon Drive Westlake, Ohio 44145
Employer Identification No.:	34-1217012

The Employer maintains one (1) plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The plan covers one (1) manager or highly compensated employee.

To confirm your receipt of this Top Hat Plan filing, please date-stamp the enclosed copy of this letter and return it to us in the enclosed self-addressed envelope. If you have any questions regarding this statement, please contact the undersigned.

Very truly yours,


 Brendan Conway

cc: Mr. David Gomersall

2013 FEB -4 PM 2:57
 U.S. DEPARTMENT OF LABOR

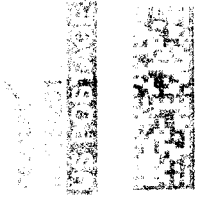
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