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January 17, 2013

**CERTIFIED MAIL**  
**RETURN RECEIPT REQUESTED**

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

2013 APR -9 PM 4: 27  
EJG/A/POSELLA/1/13/13

**Re: JCS Controls, Inc.  
2013 Salary Continuation Plan**

Gentlemen:

In accordance with DOL Regulation Section 2520.104-23, the following information is provided regarding the above corporation's Salary Continuation Plan:

1. Name and Address of Employer:

JCS Controls, Inc.  
460 Buffalo Road, Suite 200  
Rochester, New York 14611

2. EIN: 16-1343399

3. The employer maintains the 2013 Salary Continuation Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

4. The number of such plans: 1

5. Number of employees in plan: 1

The plan document is available upon request. If you require any additional information, please feel free to contact me.

Very truly yours,

WOODS OVIATT GILMAN LLP

A handwritten signature in black ink, reading "Robert W. Croessmann". The signature is written in a cursive style with a long horizontal flourish at the end.

Robert W. Croessmann

RWC/jjf

**GILMAN LLP**

**GENERAL MAIL**



RWC

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