



FERENCZY + PAUL LLP

AN EMPLOYEE BENEFITS LAW FIRM

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April 30, 2013

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

RE: Deferred Compensation Plan – Top Hat Filing

Ladies and Gentlemen:

Pursuant to 29 C.F.R. §2520.104-23, we are filing the following Top Hat Statement on behalf of our client, Duraflame, Inc.:

1. Name and Address of Employer

Duraflame, Inc.
2894 Monte Diablo Avenue
Stockton, CA 95203

2. Federal Employer Identification Number

94-2840671

3. Declaration

The Employer has established a deferred compensation plan that is an unfunded arrangement maintained primarily for the purpose of providing deferred compensation to a select group of management or highly-compensated employees.

4. Statement of Number of Plans and Employees

One plan; five (5) individuals are covered by the plan.

Very truly yours,

JAMES C. PAUL

JCP/ca

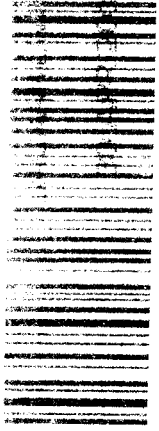
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EBSA/PUBLIC DISCLOSURE



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