



September 12, 2013

Solomon Corporation
103 W. Main Street
Solomon, KS 67480

EIN: 480-777-539

2013 SEP 18 PM 3:00

CERTIFIED MAIL

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

Dear Sir:

The above Employer has adopted one Deferred Compensation Plan with three participants, primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

This letter is provided in order to comply with Labor Reg. 2520.104-23.

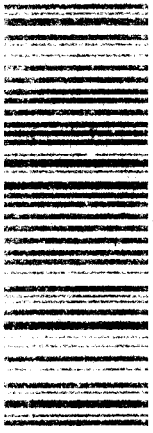
Yours truly,

Phil E. Hemmer
President



103 West Main
Solomont, Kansas 67480

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