

September 24, 2013

**TOP-HAT PLAN EXEMPTION STATEMENT**

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

Dear Sir / Madam,

Please accept this letter as a registration statement for our non-qualified deferred compensation Plan.

Employer Name: Foster Fuels, Inc.

Address: 16720 Brookneal Hwy, Brookneal, VA 24528

Employer EIN: 54-0682048

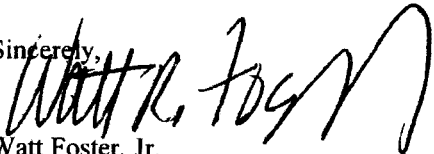
The Employer maintains a Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of Plans: 1

Name of Plan: Foster Fuels, Inc. Nonqualified Deferred Compensation Plan

Number of Employees in Plan(s): 8

Sincerely,

  
Watt Foster, Jr.

JOHN SILVIO  
(781) 914-1236  
SENTINEL BENEFITS GROUP INC.  
55 WALKERS BROOK DRIVE  
READING MA 01867

LTR

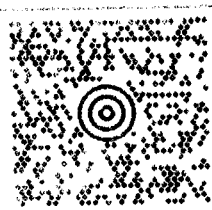
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SHIP TO:

EMPLOYEE BENEFITS SECURITY ADMIN  
US DEPT. OF LABOR  
FOSTER FUELS NQDC TOPHAT EXPT STMT  
TOP-HAT PLAN EXEMPTION  
200 CONSTITUTION AVE, NW, N-1513  
WASHINGTON DC 20210

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UPS NEXT DAY AIR SAVER **1P**

TRACKING #: 1Z 699 52W 13 508J 1015



BILLING: P/P

Dept No.: ALLIANCE

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