

CLARKE

The Ultimate Kitchen
Resource Center

EXCLUSIVE DISTRIBUTORS IN NEW ENGLAND



September 23, 2013

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

2013 OCT -1 PM 2

Re: 29 C.F.R. Section 2520.104-23 Alternative Method of Compliance for Pension Plans for Certain Selected Employees

Dear Sir or Madam:

This statement is being filed in compliance with the requirements of 29 C.F.R. Section 2520.104-23 with respect to the non-qualified deferred compensation plans maintained by Clarke Distribution Corporation (the "Company"), 493 Fortune Boulevard, Milford, MA, 01757, Employer Identification Number 04-3115723.

The Company previously established and now maintains, primarily for the purpose of providing deferred compensation to a member of a select group of management or highly compensated employees, a Performance Unit Plan (the "Plan") covering eight (8) individuals. This Plan is in addition to one individual supplemental employee retirement agreement providing benefits at retirement, covering one (1) individual, as well as the deferred compensation arrangement covering one (1) for which a statement, substantially in this form, was filed in 2011. The Company will provide a copy of the Plan and these agreements to Department of Labor upon request.

CLARKE DISTRIBUTION CORPORATION

By: 

Chris Parker
Director of Finance

CLARKE

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393 Fortune Boulevard
Milton, MA 01757



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