



502 West Germantown Pike, Suite 200
Plymouth Meeting, PA 19462
610-825-9360 fax 610-825-4127
www.kencrest.org

October 22, 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

Re: Top Hat Plan Declaration for the *KenCrest Services 457(b) Deferred Compensation Plan* ("457(b) Plan")

Dear Sir or Madam:

Please be advised that KenCrest Services, Inc., being the Plan Administrator of the 457(b) Plan, does hereby declare that the 457(b) Plan is an eligible deferred compensation plan, which is maintained primarily for the purpose of providing deferred compensation for a select group of management employees. Further, the sponsoring employer maintains only this one plan described in DOL Reg. Section 2520.104-23(d) and expects the Plan to cover approximately six employees.

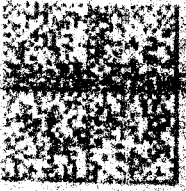
If you have any further questions, please contact the undersigned at (610) 825-9360.

Employer: **KenCrest Services, Inc.**

EIN: **25-1439925**

By: 
Authorized Representative

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KEN CHRIST

502 W. Chatham St., Suite 300
Plymouth Meeting, PA 19463

TO

Employee Benefits Security Admin.
Room N-1513
U.S. DEPARTMENT OF LABOR
200 Constitution Avenue, NW
Washington, DC 20010