



October 30, 2013

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20216

Re: B&K Equipment, LLC Restricted Endorsement Agreements

Ladies and Gentlemen:

Pursuant to the provisions of Department of Labor Regulations at 29 C.F.R. Section 2520.104-23, you are hereby notified that the employer named in item (1) below (the "Company") maintains a plan or plans (as identified in item (2) below) primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. Item (3) below sets forth the approximate number of participants in each plan as of the date of this letter. Item (4) below sets forth the total number of such plans the Company maintains and the approximate number of persons eligible to participate in these plans established primarily for the purpose of providing deferred compensation for a select group of management and highly compensated employees.

- Item (1): B&K Equipment, LLC
P. O. Box 741
Route 6 West
Wyalusing, PA 18853
Employer Identification Number: 25-1598879
- Item (2): B&K Equipment, LLC Restricted Endorsement Agreements
- Item (3): Number of Participants in the Plan to which this notification applies: 5
- Item (4): We currently maintain 1 such plan, the plan for which this notice is filed. The total number of employees eligible to participate under such plan is 5.

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We will be happy to provide a copy of the plan documents for this plan to the Secretary of Labor upon request.

Kindly acknowledge receipt of this filing by signing and returning to the sender the copy of this letter enclosed herewith for acknowledgment purposes. A stamped, self-addressed envelope is also enclosed for your convenience.

Very truly yours,

B&K EQUIPMENT COMPANY, LLC
as Plan Administrator

by: Tracy E. Keeney
Tracy E. Keeney

RECEIVED:

EMPLOYEE BENEFITS SECURITY ADMINISTRATION

by: _____

Name: _____

Title: _____

Date: _____

Steven M. DeRiancho, CFP
Country Values Financial
4100 Old Vestal Rd., Ste. 105
Vestal, NY 13850



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