

February 17, 2014

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue NW
Washington DC 20210

2014 FEB 19 PM 3:03

To the Secretary of Labor:

In order to comply with the requirements of the alternative reporting and disclosure method under ERISA, Title 1, Part 1, as provided for an unfunded or insured pension plan for a select group of management or highly compensated employees in D.O.L. Reg. Section 2520.104-23, the following information is provided by the undersigned Plan Administrator:

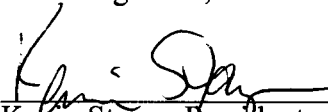
1. The name of the employer is K&J Magnetics, Inc.
2. The mailing address of the employer is 2110 Ashton Drive, Jamison PA 18929
3. The employer's federal identification number is 30-0265954
4. The number of participants in the Plan is four (4).
5. The adoption date of the Plan is February 17, 2014.

The employer maintains this Plan primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. The employer will provide a copy of the Agreement to the Secretary of Labor upon request.

Very truly yours,

K&J Magnetics, Inc.

By:



Kevin Stayer, President

Please acknowledge receipt of this letter by signing and dating the enclosed copy of this letter, and returning it to me in the enclosed stamped, addressed envelope.

Signature

Date

CZAPLICKI & GREGOR, P.C.

ATTORNEYS AT LAW
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