

## THE WAGNER LAW GROUP

99 SUMMER STREET, 13<sup>TH</sup> FLOOR  
 BOSTON, MA 02110  
 Tel (617) 357-5200  
 Fax (617) 357-5250

[www.wagnerlawgroup.com](http://www.wagnerlawgroup.com)

315 MONTGOMERY STREET, SUITE 902  
 SAN FRANCISCO, CA 94104  
 Tel (415) 625-0002  
 Fax (415) 829-4385

7108 FAIRWAY DRIVE, SUITE 125  
 PALM BEACH GARDENS, FL 33418  
 Tel (561) 293-3590  
 Fax (561) 293-3591

414 WEST DEERPATH ROAD  
 LAKE FOREST, IL 60045  
 Tel (847) 250-1365  
 Fax (847) 250-1367

July 25, 2014

By Certified Mail: 7248 8768  
Return Receipt Requested

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

**Re: Top Hat Plans of CSP, Inc.**

Dear Sir or Madam:

This notice is provided, in accordance with Department of Labor Regulations §2520.104-23, to inform you that our client, CSP, Inc., of 43 Manning Road, Billerica, MA 01821, EIN: 04-2441294, maintains the following plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

1. Divided Ownership Endorsement Assignment Plan and Agreement and Retirement Plan and Agreement. The total number of employees participating in this plan is 1.
2. CSP, Inc. Supplemental Retirement Income Plan. The total number of employees participating in this plan is 6.
3. CSP, Inc. Death Benefit and Retirement Plan Agreement. The total number of employees participating in this plan is 1.

The plan sponsor will provide plan documents to the Secretary of Labor upon request, as required by Section 104(a)(6) of the Employee Retirement Income Security Act of 1974, as amended.

If you have any questions, please contact the undersigned.

Sincerely,

  
 Sholom M. Fine

SMF/pec

cc: Gary Levine  
 Stephen J. Migausky, Esq.  
 Marcia S. Wagner, Esq.

{K:/12151/A0126148.1}

2014 JUL 31 PM 1:00  
 EBS/M/PL/ALB/100014

THE WAGNER LAW GROUP  
A PROFESSIONAL CORPORATION  
99 SUMMER STREET, 13<sup>TH</sup> FLOOR  
BOSTON, MA 02110

**CERTIFIED MAIL**<sup>TM</sup>



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