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**Morgan Lewis**  
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September 26, 2014

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

**Re: *Alternative Method of Compliance with Reporting and Disclosure Requirements Pursuant to Section 2520.104-23 of the Department of Labor Regulations***

Dear Sir or Madam:

On behalf of Pistone/Rainsford Inc., we are hereby submitting the following information with respect to its top-hat plan, pursuant to DOL Regulation Section 2520.104-23:

**I. EMPLOYER NAME, ADDRESS AND TAXPAYER IDENTIFICATION NUMBER:**

Pistone/Rainsford Inc.  
 4 Old Newtown Road  
 Danbury, CT 06810-6231  
 Taxpayer Identification Number: 06-1065671

**II. STATEMENT AS TO PLAN:**

Pistone/Rainsford Inc. maintains, at the above address, the Pistone/Rainsford Inc. Management Incentive Plan ("Plan") for the benefit of a select group of management or highly compensated employees. The primary purpose of the Plan is to attract and retain qualified and competent employees upon whose efforts and judgment the company's success is largely dependent. The number of employees participating in the Plan is six (6).

Almaty Beijing Boston Brussels Chicago Dallas Frankfurt Harrisburg Houston Irvine London Los Angeles Miami  
 Moscow New York Palo Alto Paris Philadelphia Pittsburgh Princeton San Francisco Tokyo Washington Wilmington

**III. ERISA COMPLIANCE:**

The company is making this filing with respect to the Plan solely as a protective measure in the unlikely event that the Plan would be determined at some point to be an employee benefit plan as defined in section 3(3) of ERISA. This form and this filing are not, and should not be construed as, an admission by the company that the Plan is an employee benefit plan subject to ERISA for any purpose.

**IV. COPY OF AGREEMENTS:**

A copy of the Plan will be provided to the Department of Labor upon request.

Sincerely,



Jason C. Ray

JR/nol

c: Mr. Dennis Pistone  
Mr. Fran Pennarola  
Mr. John Kober

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COUNSELLORS AT LAW

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