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**ADMITTED TO PRACTICE IN
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Via Certified Mail, Return Receipt Requested

October 14, 2014

United States Department of Labor
Top Hat Plan Exemption
Employee Benefits Security Administration
200 Constitution Avenue NW, Room N-1513
Washington, DC 20210-0001

Dear Sir or Madam:

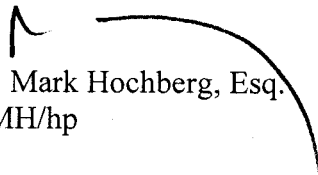
Please be advised that the following employer has established a top hat plan for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Three employees are covered by the plan.

The particulars regarding the employer are as follows:

T. Mina Supply, Inc.
44-41 Douglaston Parkway
Douglaston, NY 11363
TIN: 11-2777029

Additional details and a copy of the plan will be made available to you upon request.

Very truly yours,


R. Mark Hochberg, Esq.
RMH/hp

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