



JUSTIN W. STEMPLE

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October 24, 2014

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

ES&A/PUBLIC D:3001
2014 OCT 30 PM 12:01

Re: **J.M. Longyear, L.L.C.**
Statement Pursuant to DOL Reg. 2520.104-23

Gentlemen and Ladies:

Enclosed for filing please find a Statement pursuant to DOL Reg. 2520.104-23 on behalf of J.M. Longyear, L.L.C.

Sincerely,

Justin W. Stemple

jws
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**STATEMENT PURSUANT TO
DOL REG. 2520.104-23**

Name and Address of Employer:

J.M. Longyear, L.L.C.
210 N. Front St.
Marquette, MI 49855

EIN of Employer:

38-3306338

J.M. Longyear, L.L.C. has entered into an agreement primarily for the purpose of providing deferred compensation for select management or highly-compensated employees or former employees. The number of plan(s) is one and there is currently one participant.

J.M. LONGYEAR, L.L.C.

Dated: October 8, 2014

By: _____
Stephen J. Hicks
Its: President/CEO

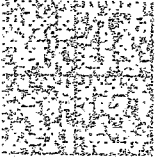
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**Warner
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