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Reply to Downtown Wichita Office
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January 12, 2015

VIA CERTIFIED MAIL
7012 3460 0001 6814 2744

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

Re: DOL filing in compliance with 29 CFR § 2520.104-23

Employer Name: Wichita Water Conditioning, Inc., d/b/a Hall's Culligan Water

Employer Address: 10821 E 26th Street North
Wichita, KS 67226

Employer EIN: 48-1159914

**EMPLOYER STATEMENT IN COMPLIANCE WITH PART 1 OF TITLE I OF THE
EMPLOYEE RETIREMENT INCOME SECURITY ACT OF 1974 ("ERISA"), FILED
PURSUANT TO 29 CFR § 2520.104-23, AS AUTHORIZED BY ERISA § 110**

The employer currently maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The plan for which this statement is being filed is the Hall's Culligan Water Nonqualified Deferred Compensation Plan (the "Plan"), which was adopted effective December 31, 2014. Three (3) employees will participate in the Plan as of the adoption date, although other employees may be added as participants at a later date.

Copies of the Plan document will be provided to the Secretary of Labor upon request. Requests for such copies should be addressed to the undersigned.

If you should have any questions or comments concerning this matter, please do not hesitate to contact our office.

Sincerely,

HINKLE LAW FIRM LLC

James C. Spencer

JCS:dmm

cc: CR Hall



301 North Main Street
Suite 2000
Wichita, Kansas 67202-4820

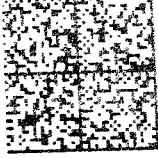
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