

SEPCO, INC.
134 Conklin Ave.
Binghamton, NY 13903

January 9, 2015

CERTIFIED MAIL -RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Gentlemen:

To comply with the alternative reporting and disclosure method provided under Labor Regulations §2520.104-23, this is to inform you of the adoption of certain plans maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The name and address of the Employer maintaining the plan(s) is:

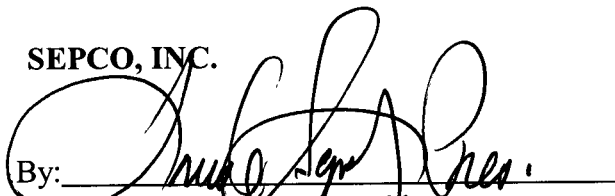
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Binghamton, NY 13903

The Employer's EIN is: 16-1407688

Plan Name	Number of Participants
Salary Continuation Plan	3
Deferred Compensation Agreement	1

Very truly yours,

SEPCO, INC.

By: 
 Louis G. Sepe, Jr., President

*Sepco Inc.
134 Conklin Ave.
Binghamton, NY
13903*

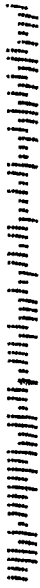
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