

EVELYN SMALL TRAUB
 804.697.1342 telephone
 804.698.5170 facsimile
 evelyn.traub@troutmansanders.com

TROUTMAN SANDERS

TROUTMAN SANDERS LLP
 Attorneys at Law
 Troutman Sanders Building
 1001 Haxall Point
 P.O. Box 1122 (23218-1122)
 Richmond, Virginia 23219
 804.697.1200 telephone
 troutmansanders.com

February 2, 2015

CERTIFIED MAIL RETURN RECEIPT REQUESTED (7002 0510 0004 1420 7223)

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

2015 FEB -6 PM 11:00
 2015 FEB -6 PM 11:00

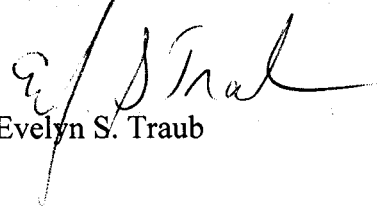
Re: W.C. Spratt, Incorporated Deferred Income Plan

Dear Sir or Madam:

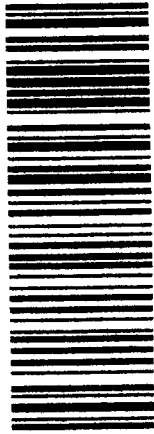
W.C. Spratt, Incorporated (the "Employer") is filing this notice regarding the W.C. Spratt, Incorporated Deferred Income Plan (the "Plan") for D. Douglas Tait and Susan H. Tait pursuant to Department of Labor Regulation § 2520.104-23. The Employer maintains this Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. This is the only such plan maintained by the Employer, and it covers two (2) employees.

The Employer's address is P.O. Box 824, Fredericksburg, VA 22404, and the Employer's Employer Identification Number is 54-0635157. Upon request, the Employer can provide the Plan documents.

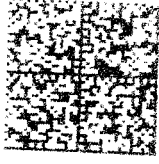
Sincerely,


 Evelyn S. Traub

**TROUTMAN
SANDERS**



7002 0510 0004 1420 7223



U.S. POSTAGE PERMIT NO. 2000
WASHINGTON, D.C. 20001
ZIP 20010 \$006.48⁰
02 1R
00012600101110 02 2015

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

