

TOP-HAT PLAN EXEMPTION STATEMENT¹

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

Employer Name: Cope Closet Concepts

Address: PO Box 423, Toccoa, GA 30577,

Employer EIN: 45-2539815

The Employer maintains a Plan (or Plans) primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of Plans: 1

Number of Employees in Plan(s): 1

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¹ To avoid an annual return (Form 5500) filing requirement, the employer must submit this statement to the DOL no later than 120 days after the plan becomes subject to Part 1 of Title 1 of ERISA. DOL Reg. §2520.104-23(b). A plan generally becomes subject to Part 1 of the Title 1 of ERISA on the later of the date of adoption or the effective date of the plan. See DOL Reg. §2520.104b-2(a)(3). Only one statement is required per employer maintaining the plan or plans.



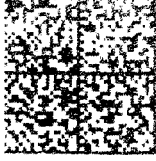
PASI, LLC

231 Farmington Avenue, Farmington, CT 06032

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