

THE PAQUIN COMPANY
9286 Mercantile Drive
Mentor, Ohio 44060

April 8, 2015

Certified Mail—Return Receipt Requested

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

Re: Top Hat Plan Exemption Filing

Gentlemen:

In accordance with DOL Reg. §2520.104-23, pleased be advised as follows:

1. The name and address of the employer is:

The Paquin Company
9286 Mercantile Drive
Mentor, Ohio 44060.

The employer identification number of the employer is 34-0807423.

3. The employer maintains one plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. The plan currently covers one participant.

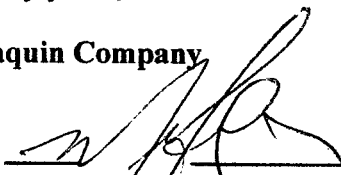
Also enclosed is a copy of this filing. Please date stamp the copy and return it to the undersigned in the enclosed stamped envelope.

Thank you for your time and consideration in this matter.

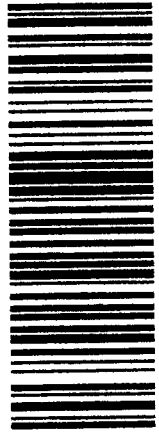
Very truly yours,

The Paquin Company

By:


MICHAEL GRAF
Vice President of Sales & Op.

CERTIFIED MAIL



7014 0150 0000 9921 0737



SNEIDERMAN
LAW FIRM LLC

32125 SOLON ROAD SOLON, OHIO 44139

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BUSINESS LAW
DOMESTIC RELATIONS

