

ELMER RICHARDS AND SONS, LLC
2020 Cherry Valley Turnpike
Skaneateles, NY 13152

April 20, 2015

**VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

United States Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Ave., N.W., Ste N-1513
Washington, DC 20210

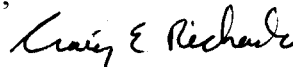
RE: Elmer Richards and Sons, LLC Supplemental Executive Retirement Plan

Dear Sir or Madam:

In accordance with Department of Labor Regulation §2520.104-23, this letter will serve as the alternate method of compliance with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended, for a pension plan for a select group of management or highly compensated employees.

1. Elmer Richards and Sons, LLC, (the "Sponsor"), a New York limited liability company, maintains and sponsors a nonqualified Supplemental Executive Retirement Plan (the "Plan").
2. The address of the Sponsor is 2020 Cherry Valley Turnpike, Skaneateles, NY 13152.
3. The employer identification number assigned by the Internal Revenue Service to the Sponsor is 16-1173347.
4. The Sponsor declares it maintains the following plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. There are two (2) employees participating in the Plan.
6. A copy of the plan document will be furnished upon request.

Sincerely,

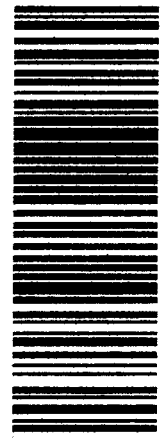


Craig E. Richards, Manager

Elmer Richards and Sons
2020 Cherry Valley Trunk
Albany, NY 13152

PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT OF THE RETURN ADDRESS. FOLD AT DOTTED LINE

CERTIFIED MAIL



7014 3490 0000 2389 7726

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