



Selking International & Idealease

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IDEALEASE

2520150936181

April 1, 2015

VIA CERTIFIED MAIL

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

2015 JUL 15 11:09 AM
U.S. MAIL

RE: Decatur Truck & Tractor, Inc. Supplemental Executive Retirement Plan

Dear Sir or Madam:

In accordance with Department of Labor Regulation § 2520.104-23, this letter will serve as the alternative 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. Decatur Truck & Tractor, Inc. (the "Sponsor"), an Indiana corporation, maintains and sponsors a nonqualified Supplemental Executive Retirement Plan (the "Plan").
2. The address of the Sponsor is 2807 Goshen Road, Fort Wayne, IN 46808.
3. The employer identification number assigned by the Internal Revenue Service to the Sponsor is ~~35-117909~~ **35-1117909**
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 is 1 employee participating in the Plan.
6. A copy of the plan document will be furnished upon request.

Sincerely,

 President
Joseph Selking, President

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Bryan, OH 43506
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