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December 23, 2014

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

*Re: Alternative Method of Compliance for Pension Plans for Certain Selected
Employees Pursuant to 29 CFR §2520.104-23*

Dear Secretary:

Pursuant to 29 CFR §2520.104-23, this letter serves notice that, with respect to the Kandell, Farnworth & Pubins, CPA's, P.C. Nonqualified Deferred Compensation Agreement (the "Plan"), Kandell, Farnworth & Pubins, CPA's, P.C. intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of ERISA.

Pursuant to 29 CFR §2520.104-23(b), the following information is provided:

1. **Name of Employer:** Kandell, Farnworth & Pubins, CPA's, P.C.
2. **Address of Employer:** 727 Union Avenue, Riverhead, NY 11901
3. **EIN of Employer:** 11-2701159
4. Kandell, Farnworth & Pubins, CPA's maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Plan covers three employees and may cover additional employees in the future.
5. Kandell, Farnworth & Pubins, CPA's does not maintain any other top hat plan for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

6. Kandell, Farnworth & Pubins, CPA's will provide Plan documents to the Secretary of Labor upon request as required by Section 104(a) of ERISA.

Sincerely,

A handwritten signature in black ink, appearing to read "Ronald G. Farnworth CPA". The signature is fluid and cursive, with the letters "R", "G", and "F" being particularly prominent.

Ronald G. Farnworth CPA
Vice President

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RETURN SERVICE
REQUESTED

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