

(FW) FRANTZ WARD
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February 22, 2016

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Via Certified Mail – Return Receipt Requested

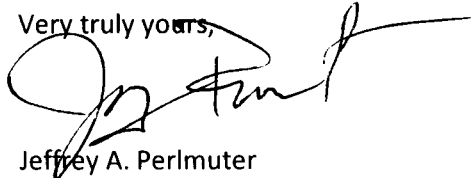
Top Hat Plan Exemption
Employee Benefits Security Administration
U. S. Department of Labor, 200 Constitution Avenue NW
Washington, D. C. 20210

Dear Sir or Madam:

On behalf of my client, Kenmore Construction Co., Inc. (the "Employer"), 700 Home Avenue, Akron, OH 44310, EIN: 34-0802152, I hereby file this declaration that the Employer maintains one plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees; and the number of employees participating in this plan is thirteen (13).

If you have any questions, please contact the undersigned at the number show above.

Very truly yours,



Jeffrey A. Perlmutter

Cc: Sam Scala, Kenmore Construction Co., Inc.

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