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May 5, 2016

**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

USA/PUBLIC DISCLOSURE  
2016 MAY 17 PM 4:12

**RE: Vulcan Spring & Mfg. Co. 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.

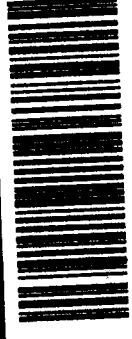
1. Vulcan Spring & Mfg. Co. (the "Sponsor"), a Pennsylvania corporation, maintains and sponsors a nonqualified Supplemental Executive Retirement Plan (the "Plan").
2. The address of the Sponsor is 501 Schoolhouse Road, Telford, PA 18969.
3. The employer identification number assigned by the Internal Revenue Service to the Sponsor is 23-1726315.
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 3 employees participating in the Plan.
6. A copy of the plan document will be furnished upon request.

Sincerely,

Alexander Rankin 6, President



Vulcan Spring & Manufacturing Company  
501 Schoolhouse Road, Telford, PA 18969



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