

July 1, 2016

CERTIFIED MAIL

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

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2016 AUG -9 PM 12:36

**RE: Top Hat Plan Exemption
29 CFR §2520.104-23**

Gentlemen:

This statement is submitted pursuant to the requirements of 29 CFR §2520.104-23 and is intended to satisfy the reporting and disclosure obligations of Part I of Title I of the Employee Retirement Income Security Act of 1974 as to the plans listed below.

1. Name and Address of Employer

Fredon Corporation
8990 Tyler Blvd.
Mentor, Ohio 44061-0600

2. Employer Identification Number

34-1014579

3. Declaration of Purpose

Fredon Corporation maintains this plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

4. Information Regarding Plans

Fredon Corporation Roger J. Sustar Deferred Compensation Plan
Current number of employees participating: 1.

FREDON CORPORATION

Dated: July 1, 2016

By:  _____

Its: President

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WASHINGTON DC 20210