



AC & S, Incorporated

Serving the chemical industry since 1986
Speciality Chemicals - Laboratory Services - Rail Tank Cleaning

September 26, 2016

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

2520162970075

EBSA/PUBLIC DISCLOSURE
2016 OCT 20 AM 9:51

Re: AC&S Incorporated Nonqualified Deferred Compensation Plan ("Plan")

Dear Sir or Madam:

Pursuant to 29 C.F.R. Section 2520.104-23, this letter is to advise you that AC&S Incorporated (the "Company") intends to establish and maintain the above referenced Plan primarily for the purpose of providing deferred compensation for a select group of management and/or highly compensated employees.

Plan Sponsor: AC&S Incorporated
150 Plant Road
Nitro, WV 25143

E.I.N.: 55-0661163


Number of Employees in Plan: one

The Company will provide the Plan documents upon request as required by ERISA Section 104(a)(1).

Should you need any additional information with respect to the Plan, please contact the undersigned.

Sincerely,

AC&S INCORPORATED

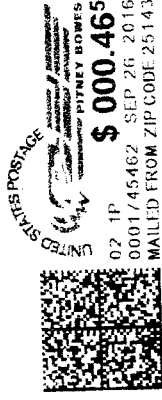


Dean Cordle, Chief Executive Officer and President

Cc: David C. Strosnider, Esq.

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A C & S, Incorporated
P. O. BOX 335
NITRO, WV 25143



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