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An Inspired Future.

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April 12, 2017

**VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

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2017 APR 17 PM 2:59

United States Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Ave., N.W., Ste. N-1513
Washington, DC 20210

Re: The Jacobs Press, Inc. Supplemental Executive Retirement Plan

Dear Sir or Madam:

In accordance with the Department of Labor Regulation §2520.104-23, this letter will serve as the alternate 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. The Jacobs Press, Inc. (the "Sponsor"), a New York corporation, maintains and sponsors a nonqualified Supplemental Executive Retirement Plan (the "Plan").
2. The address of the Sponsor is 87 Columbus Street, Auburn, New York 13021.
3. The Employer identification number assigned by the Internal Revenue Service to the Sponsor is 15-0614868.
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 is (1) employee participating in the Plan.
6. A copy of the plan document will be furnished upon request.

Sincerely,

Michael K. Trapani
President



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UNITED STATES DEPARTMENT OF LABOR
EMPLOYEE BENEFITS SECURITY ADMIN
TOP HAT PLAN EXEMPTION
200 CONSTITUTION AVE NW STE N-1513
WASHINGTON DC 20210

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