
ROWLAND INC.

6855 102nd Avenue N. • Pinellas Park, FL 33782

2520182740038

2018 SEP -4 PM 4: 51

ERISA/PUBLIC DISCLOSURE

August, 24, 2018

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Dear Sir or Madam:

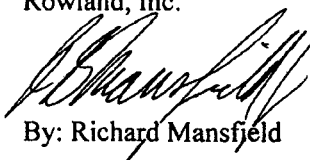
The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding Nonqualified Top Hat Plans under Part I of Title I of ERISA. This filing is intended to comply with Department of Labor Regulations Section 2520.104-23:

- A. Name and Address of Employer:
Rowland, Inc.
6855 102nd Ave. N.
Pinellas Park, FL 33782
- B. Employer Identification Number: 59-0978899
- C. Rowland, Inc. maintains the following plans for a select group of management or highly compensated employees:
 - I. Rowland, Inc. Nonqualified Defined Contribution Plan
Number of Participants: 8

In accordance with Section 104(a)(1) of ERISA, the Employer will provide Plan documents to the Secretary of Labor upon request.

Very truly yours,

Rowland, Inc.



By: Richard Mansfield

Title: VP & CFO

CES

SOLUTIONS

4341 Acer Grove Road
Suite C300
Springfield, IL 62711

CERTIFIED MAIL



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