

CAVITCH

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March 20, 2019

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

2520191430032

**Re: Performance Administration Corp. – Executive Profit Sharing Bonus
Agreement and Phantom Stock Agreement**

Dear Sir/Madam:

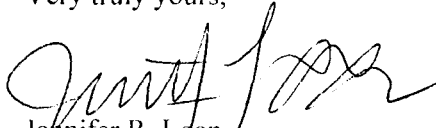
This letter is being filed with the Department of Labor pursuant to DOL Reg. § 2520.104-23, in order to take advantage of the alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title 1 of ERISA for unfunded pension plans maintained by an employer for a select group of management or highly compensated employees.

Name of Employer: Performance Administration Corp.
Address: 4320 Fulton Dr NW
Canton, OH 44718
Employer Identification No.: 34-1909662

The Employer maintains two (2) plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The plans cover one (1) management or highly compensated employee.

To confirm your receipt of this Top Hat Plan filing, please date-stamp the enclosed copy of this letter and return it to us in the enclosed self-addressed envelope. If you have any questions regarding this statement, please contact me.

Very truly yours,


Jennifer R. Loan

