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U.S. Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Avenue, NW, N-1515
Washington, DC 20210

Re: Top Hat Nonqualified Deferred Compensation Plan

Dear Secretary:

2520191430033

Under Section 2520.104-23 of your Regulations, this letter serves as notice that, with respect to a nonqualified deferred compensation plan provided to a select group of management or highly compensated employees sponsored by Superior Plus Energy Services, we intend to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of ERISA.


Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Name and Address of Employer -
Superior Plus Energy Services
1870 S. Winton Road
Rochester, NY 14618
2. Employer's Employer Identification Number – 16-0736353

3. The Employer declares that it maintains the severance benefit plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of participants in this plan is expected to be five.

The Employer will provide plan documents to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,
Superior Plus Energy Services

By: 
Title: Director of Human Resources
Print Name: Lou Bellina

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