

August 8, 2019

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue, NW  
Washington, DC 20210

RE: Century Drywall Inc. Stock Appreciation Rights Plan

To Whom It May Concern:

Pursuant to Reg. Section 2520.104-23, Century Drywall Inc. hereby files the following statement to establish an alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974, as amended, with respect to the above unfunded Plan:

1. Name and address of Employer:

Century Drywall Inc.  
1988 Louisquisset Pike  
Lincoln, Rhode Island 02865

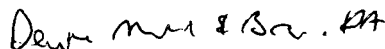
2. Employer Identification Number of Employer:

05-0460679

3. Century Drywall Inc. adopted the Century Drywall Inc. Stock Appreciation Rights Plan on June 28, 2019. The Stock Appreciation Rights Plan currently covers four participants. Century Drywall Inc. does not maintain any other plan for the purpose of providing deferred compensation for a select group of management or highly compensated employees

If you have any questions or need any further information, please contact the undersigned.

Very truly yours,



Devine, Millimet & Branch, P.A.

Cc: Joel P. Trojan, Century Drywall Inc. (via electronic copy)

**DEVINE  
MILLIMET**

ATTORNEYS AT LAW

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