

2667 S. Victory View Way * Boise, Idaho 83709
(208) 888-0077 * (208) 895-8203 Fax*

November 12, 2019

2520193380050

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

Re: D&A Companies, Inc. Stock Appreciation Rights Plan

Dear Sir or Madam:

Pursuant to Department of Labor Regulation 2520.104-23, this statement is filed in compliance With the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974. D&A Companies, Inc. maintains a deferred compensation plan for A select group of management or highly compensated employees. The following information is Provided in accordance with DOL Regulations 2520.104(b)(1):

D&A Companies, Inc.
2667 S. Victory View Way
Boise, Idaho 83709

Employee Identification Number: 87-0510785

It is hereby declared the D&A Companies, Inc. maintains a plan primarily of the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The number of top-hat plans maintained by the employer is one.

The number of Participants in this top hat plan is eleven.

The number of Participants in each of the other top hat plans maintained by the Employer is zero.

The Plan was adopted effective October 11, 2019.

Sincerely,

D&A COMPANIES, INC

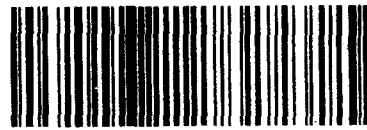
Denise Alter, as President & CEO

Certified Mail 7018 2290 0001 1167 1161



2667 S. Victory View Way
Boise, ID 83709

CERTIFIED MAIL



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TOP HAT PLAN EXEMPTION
EMPLOYEE BENEFITS SECURITY ADMINISTRATION
U.S. DOL
200 CONSTITUTION AVE N.W. ROOM N-1513
WASHINGTON, DC. 20210

