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February 20, 2020

CERTIFIED MAIL No. 7003 0500 0002 2177 9908

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: Kelly Fradet Lumber, Inc. Stock Appreciation Rights Plan

To Whom It May Concern:

Pursuant to Reg. Section 2520.104-23, Kelly Fradet Lumber, 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:  
Kelly Fradet Lumber, Inc.  
92 Prospect Street  
Enfield, Connecticut 06083
2. Employer Identification Number of Employer:  
06-0721855
3. Kelly Fradet Lumber, Inc. adopted the Kelly Fradet Lumber, Inc. Stock Appreciation Rights Plan on January 31, 2020. The Stock Appreciation Rights Plan currently has no participants and is anticipated to have no more than five participants. Kelly Fradet Lumber, 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,



Tabitha Croscut

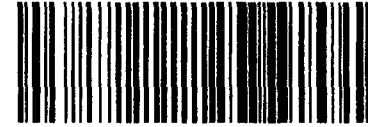
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Cc: President, Kelly Fradet Lumber, Inc. (via electronic copy)

**DEVINE  
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ATTORNEYS AT LAW

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