



When it has to be right.

January 17, 2021

**VIA CERTIFIED MAIL**

2520220070005

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

Re: Statement Pursuant to DOL Reg. Section 2520.104-23

Dear Sir or Madam:

You are hereby notified that Tioga Pipe, Inc. (the "Company") has established the Tioga Pipe, Inc. Special Award Program (the "TSAP") primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The TSAP is intended to be a deferred compensation plan as described in section 409A of the Internal Revenue Code of 1986, as amended (except to the extent it qualifies for an exemption). In order to satisfy the requirements of the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Security Act of 1974, as amended, the following information is provided:

1. Employer: Tioga Pipe, Inc.
2. Address: 2450 Wheatsheaf Lane  
Philadelphia, PA 19137
3. EIN: 23-1474903
4. Purpose: The purpose of the TSAP is to provide long-term incentives for key sales and non-sales employees of Tioga Pipe, Inc. A copy of the Plan document is available upon request.

Tioga Pipe, Inc.  
Corporate Office  
2450 Wheatsheaf Lane, Philadelphia, PA 19137

215-831-0700  
tiogapipe.com

5. Coverage: This Plan covers key sales and non-sales employees who are selected by the board of directors of Tioga Pipe, Inc. and who constitute a select group of management or highly compensated employees. At the present time this group consists of five individuals. Tioga Pipe, Inc. also maintains the Tioga Pipe, Inc. Long-Term Incentive Plan.
6. Payment of Benefits: All benefits under the Plan will be provided by the Company and its affiliates from their general assets.

Very truly yours,

TIOGA PIPE, INC.



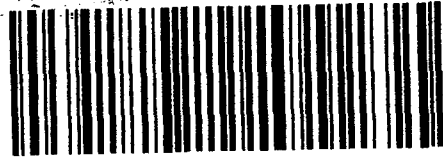
By: Douglas C. Moyer

Title: CFO

**CERTIFIED MAIL**

**Tic**

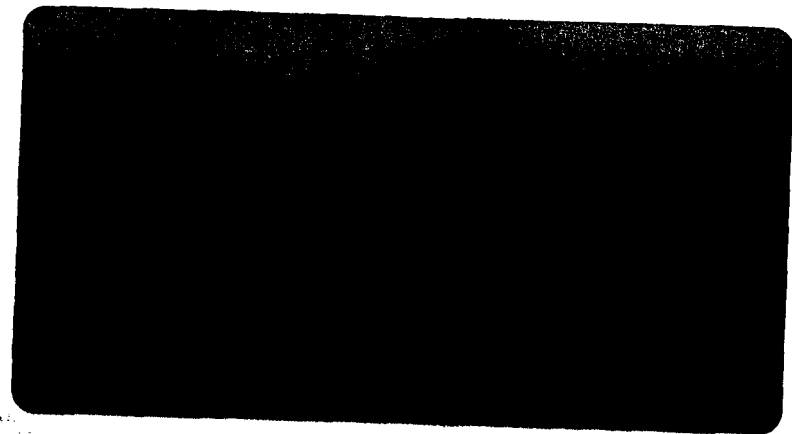
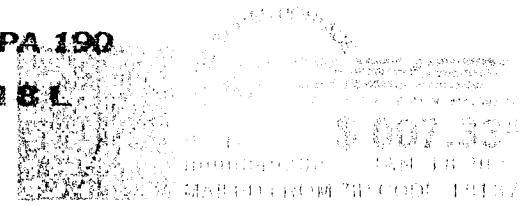
2450 W  
Philadel



7015 0920 0001 1288 2200

PHILADELPHIA PA 190

18 JAN 2022 PM 8 L



20210-

