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CERTIFIED MAIL  
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Nov 16, 2009 DEC 20 AM 11:46

Top-Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210

Dear Sir or Madam:

This letter constitutes a Reporting and Disclosure Compliance Statement pursuant to Section 110 of the Employee Retirement Income Security Act of 1974 ("ERISA") and Department of Labor regulation Section 2520.104-23 with respect to the Refreshment Services, Inc. Executive Retirement Benefit Arrangement.

Please stamp the enclosed copy of this letter as "Received" and return it to the undersigned in the enclosed envelope.

In compliance with Section 110 of ERISA and the Department of Labor regulations set forth in Section 2520.104-23, Refreshment Services, Inc. is filing this Reporting and Disclosure Compliance Statement which includes the following information:

Employer	Refreshment Services, Inc
Address:	3400 Solar Avenue Springfield, IL 62707
Employer Id. No.:	37-1041383
Plan Name:	Refreshment Services, Inc. Executive Retirement Benefit Arrangement

Number Of Employees Participating: 1

Refreshment Services, Inc. maintains the above-named unfunded Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Refreshment Services, Inc. will provide the Plan document to the Secretary of Labor upon request, as required by Section 104(a)(1) of ERISA.

Very truly yours,

  
TREASURER

**SCHIFFHARDIN**  
LLP ONE WESTMINSTER PLACE  
LAKE FOREST, ILLINOIS 60045

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