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October 17, 2006

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CERTIFIED MAIL RETURN RECEIPT REQUESTED

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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: Red Spot Key Employee Equity Appreciation Plan

Dear Sir or Madam:

This statement is filed on behalf of Red Spot Paint & Varnish Co., Inc. ("Company"), the sponsor and administrator of the Red Spot Key Equity Appreciation Plan ("Plan"), pursuant to Section 110 of ERISA and 29 CFR §2520.104-23. The Company's principal business address is P.O. Box 418, Evansville, IN 47703-0418, and its employer identification number is 35-0604350.


The Company maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. As of the date of this filing, there are three active employees participating in the Plan and one terminated employee covered by the Plan. The Company maintains one other plan of this type, which currently covers 12 employees.

Upon request, the Company will provide the Plan document, as required by Section 104(a)(6) of ERISA.

If you have any questions regarding this, please contact the undersigned.

Very truly yours,

ICE MILLER


Marc W. Sciscoe

MWS:EAM

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ICEMILLER
LEGAL COUNSEL

One American Square | Suite 3100 | Indianapolis, IN 46202-0200



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Elizabeth A. Moran - 27

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