



HCF
MANAGEMENT, INC.

a tradition of caring

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January 22, 2008

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

Dear Sir or Madam:

HCF Management, Inc. hereby supplies the following information pursuant to Department of Labor Regulation §2520.101-23:

A. Name and Address of Employer:

HCF Management, Inc.
1100 Shawnee Road
Lima, OH 45805-3529

B. Employer Identification Number: 20-0085606

C. HCF Management, Inc. maintains the HCF Management, Inc. Deferred Compensation Agreement for a select group of management or highly compensated employees. Ten employees participate in this Plan.

It is our understanding that this letter fulfills our notification obligations under the Employee Retirement Income Security Act of 1974 in lieu of an annual filing requirement.

Please feel free to call me at (419) 999-2010 between the hours of 8:00 a.m. and 5:00 p.m. EST if you have any questions. Thank you.

Cordially,

HCF Management, Inc.

Fred J. Rinehart, CPA
Vice President – Taxation

FJR/kgm



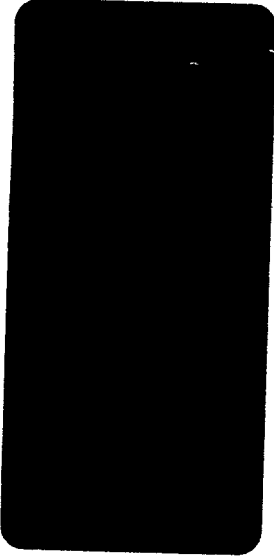
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Lima, OH 45805



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EMPLOYEE BENEFITS SECURITY ADMINISTRATION
ROOM N-1513
US DEPT OF LABOR
200 CONSTITUTION AVE, NW
WASHINGTON DC 20210

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