

ICP INSTITUTIONAL
Care Pharmacy™

August 11, 2008

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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:

ICP, Inc. hereby supplies the following information pursuant to Department of Labor Regulation §2520.104-23:

- A. Name and Address of Employer:
ICP, Inc. 1815 West County Road 54
Tiffin, OH 44883
- B. Employer Identification Number: 34-1478474
- C. ICP, Inc. maintains the ICP, Inc. Deferred Compensation Agreement for a select group of management or highly compensated employees. Five 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 (800) 228-8278 between the hours of 8:00 a.m. and 5:00 p.m. EST if you have any questions. Thank you.

Cordially,
ICP, Inc.



Richard Sandilands
Executive Vice President
ICP, Inc.

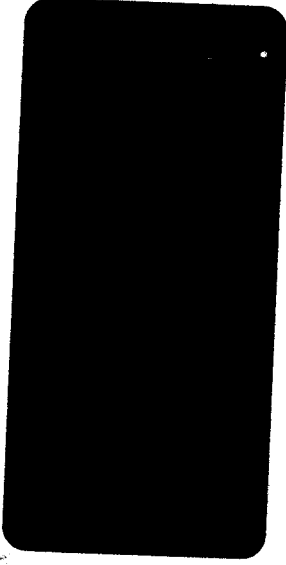


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1815 West Co. Rd. 54 • Tiffin, Ohio 44883

CERTIFIED MAIL



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**RETURN RECEIPT
REQUESTED**

