

BARNES & THORNBURG LLP

11 South Meridian Street
Indianapolis, IN 46204-3535 U.S.A.
(317) 236-1313
Fax (317) 231-7433

www.btlaw.com

Jeffrey A. Hopper
(317) 231-7552
Email: jeff.hopper@btlaw.com

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December 11, 2008

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

Gentlemen:

This statement is being filed under 29 C.F.R. § 2520.104-23(b) with respect to the Telamon Corporation Retirement Consulting Plan (the "Plan"), an unfunded plan maintained by Telamon Corporation primarily for the purpose of providing benefits to a select group of management and highly compensated employees. The Agreement currently covers 7 employees and was adopted effective October 1, 2008. The name, address and employer identification number of the sponsoring employer are:

Telamon Corporation
1000 E. 116th Street
Carmel, IN 46032
EIN: 35-1493826

The employer will provide plan documents, if any, to the Secretary upon request as required by Section 104(a)(6) of ERISA.

Sincerely,

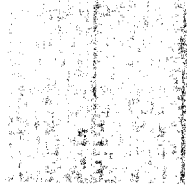


Jeffrey A. Hopper

JAH:att
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Indianapolis, IN 46204-3557



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