

2520090770513

# RED DIAMOND, LTD.

December 16, 2008

**CERTIFIED MAIL RETURN RECEIPT REQUESTED**

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

001100 80 PM 1:21

**RE: Red Diamond, Ltd. Supplemental Executive Retirement Plan / Top Hat Plan Exemption**

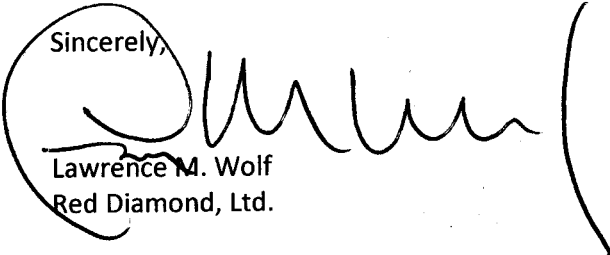
Dear Secretary:

Red Diamond, Ltd. (the "Company") is filing this notice with respect to the Red Diamond, Ltd. Supplemental Executive Retirement Plan (the "Plan"). The purpose of this notice is to provide alternative single filing compliance with reporting and disclosure requirements regarding Non-Qualified Top Hat Plans under Part I of Title 1 of the Employee Retirement Income Security Act of 1974 ("ERISA"). Pursuant to Regulation Section 2520.104-23(b), we provide the following information:

1. Employer Name: Red Diamond, Ltd.
2. Employer Address: 619 Linda Street, Suite 200, Rocky River, OH 44116
3. Employer Identification Number (EIN): 34-1883912
4. The plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of Top Hat plans: One
6. Number of employees in the Plan: Two

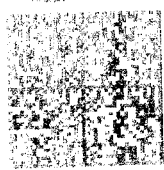
The Company will provide plan documents to the Secretary upon request, as required by Section 104(a)(6) of ERISA.

Sincerely,

  
Lawrence M. Wolf  
Red Diamond, Ltd.

CC: John S. Hire

RED DIAMOND, LTD.



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