



**REGIS**  
TECHNOLOGIES, INC.

2520090770671

December 23, 2008

09 11:31 AM

CERTIFIED MAIL  
RETURN RECEIPT REQUESTED

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

Regis Technologies, Inc.  
8210 Austin Avenue  
P.O. Box 519  
Morton Grove, Illinois 60053-0519  
847-967-6000  
FAX 847-967-5876  
800-323-8144  
www.registech.com

Dear Sir or Madam:

This letter constitutes a Reporting and Disclosure Compliance Statement pursuant to Section 110 of the Employee Retirement Income Security Act of 1974 ("ERISA") and Department of Labor regulation Section 2520.104-23 with respect to the Regis Technologies, Inc. Stock Appreciation Rights Plan.

Please stamp the enclosed copy of this letter as "Received" and return it to the undersigned in the enclosed envelope.

In compliance with Section 110 of ERISA and the Department of Labor regulations set forth in Section 2520.104-23, Regis Technologies, Inc. is filing this Reporting and Disclosure Compliance Statement which includes the following information:

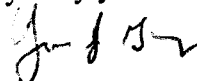
Employer	Regis Technologies, Inc.
Address:	8210 Austin Ave. Morton Grove, IL 60053
Employer Id. No.:	36-113805
Plan Name:	Regis Technologies, Inc. Stock Appreciation Rights Plan

36-1138305

Number of Employees Participating: 8

Regis Technologies, Inc. maintains the above-named unfunded Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Regis Technologies, Inc. will provide the Plan document to the Secretary of Labor upon request, as required by Section 104(a)(6) of ERISA.

Very truly yours,

  
Louis J. Glunz IV  
President

CERTIFIED MAIL



7003 2260 0000 5146 7661

**REGIS**  
TECHNOLOGIES, INC.

Regis Technologies, Inc.  
8210 Austin Avenue  
PO Box 519  
Morton Grove, Illinois 60053-0519  
www.registech.com

VICE REQUESTED



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 City, State, ZIP+4 \_\_\_\_\_

PS Form 3800, June 2002 See Reverse for Instructions