

**THE GREAT STATES CORPORATION**

P. O. BOX 2505  
 MUNCIE, IN 47307-0505 USA  
 Phone 765-288-6624 \*\* Fax 765-288-6624

EBSA/PUBLIC DISCLOSURE  
 OCT 27 AM 7:06

October 21, 2009

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

**Certified Mail #7007 1490 0001 8897 4009**  
**Return Receipt Requested**

**RE: *The Great States Corporation Supplemental Executive Retirement Plan  
 for the Benefit of Gary D. Smith***

To Whom It May Concern:

In compliance with Department of Labor Regulation Section 2520.104-23, this communication is to disclose the creation of an unfunded "top hat" deferred compensation plan, namely the Great States Corporation Supplemental Executive Retirement Plan for the Benefit of Gary D. Smith. Per the reporting and disclosure provisions of the above Regulation the following data is submitted:

Name and Address of Employer: The Great States Corporation  
 2100 North Granville Avenue  
 Post Office Box 2505  
 Muncie, IN 47307-0505

Employer Identification Number: 35-0350860

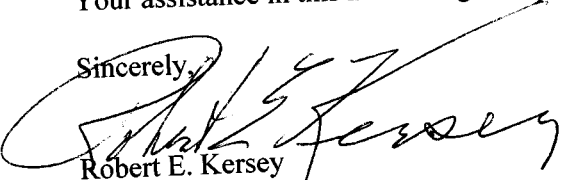
The Great States Corporation (the "Employer") declares that this plan is primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Employer has one other plan of the same type that it currently maintains. Each of the plans has one participant.

Should you require any additional information or have questions regarding this correspondence, please address them to:

Robert E. Kersey, President  
 The Great States Corporation  
 Post Office Box 2505  
 Muncie, IN 47307-0505

Your assistance in this matter is greatly appreciated.

Sincerely,

  
 Robert E. Kersey  
 President

cc: J. Moll, DeFur Voran LLP

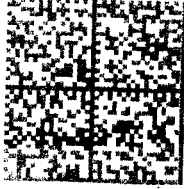
P.O. BOX 2505  
MUNCIE, IN 47307-0505

**CERTIFIED MAIL**



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**RETURN RECEIPT  
REQUESTED**



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