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 CONNEAUT, OHIO 44030  
 800.356.1177  
 440.593.6776 FAX  
 WWW.CONNEAUTLEATHER.COM

EBSA/PUBLIC DISCLOSURE

2010 JAN 15 AM 7:57



CONNEAUT LEATHER  
 January 11, 2010

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

Re: Leather Resource of America, Inc.  
Value Appreciation Right Plan

Gentlemen:

This letter is a filing intended to be an alternative form of compliance with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974 for certain deferred compensation plans for a select group of management or highly compensated employees. In accordance with Department of Labor Regulation Section 2520.104-23, the following information is provided with respect to the Leather Resource of America, Inc. Value Appreciation Right Plan:

1. NAME OF EMPLOYER: Leather Resource of America, Inc.
2. ADDRESS OF EMPLOYER: 494 E. Main Road  
Conneaut, Ohio 44030-8666
3. EMPLOYER IDENTIFICATION NUMBER: 20-3454853
4. DECLARATION: The Leather Resource of America, Inc. Value Appreciation Right Plan is a plan which is "unfunded" and which is maintained by Leather Resource of America, Inc. primarily for the purpose of providing deferred compensation for "a select group of management or highly compensated employees."
5. NUMBER OF SUCH PLANS MAINTAINED BY THE EMPLOYER: 1
6. NUMBER OF EMPLOYEES IN EACH PLAN:

A. Leather Resource of America, Inc. Value Appreciation Right Plan - 1

A DIVISION OF LEATHER RESOURCE OF AMERICA  
 ISO 9001:2008

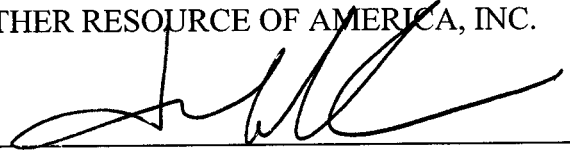
7. RESERVATION: Leather Resource of America, Inc. reserves the right to increase or decrease the number of participants in the plan or to add plans, or to terminate the plan, without making an additional filing with respect thereto.

Leather Resource of America, Inc. will provide copies of the plan documents upon request.

Very truly yours,

LEATHER RESOURCE OF AMERICA, INC.

By: \_\_\_\_\_

A handwritten signature in black ink, appearing to be "J. Hill", written over a horizontal line.

Dated: \_\_\_\_\_

1/11/02

From: Origin ID: BKLA (216) 622-8624  
Army Nawrocki, Esq.  
CALFEE, HALTER & GRISWOLD LLP  
800 SUPERIOR AVE #1400  
  
CLEVELAND, OH 44114



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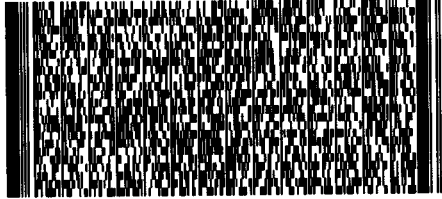
Ref # 31246.03901 VAR Plan  
Invoice #  
PO #  
Dept #

SHIP TO: (216) 622-8624 BILL SENDER  
**Top Hat Plan Exemption**  
**Employee Benefits Security Admin.**  
**200 CONSTITUTION AVE NW, ROOM N-1513**  
**U.S. DEPT OF LABOR**  
**WASHINGTON, DC 20210**

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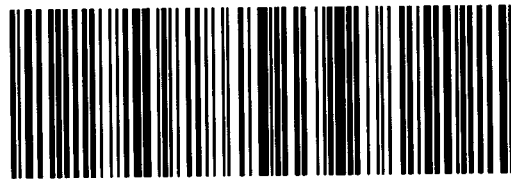
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