

LAW OFFICES  
BAKER, DONELSON, BEARMAN, CALDWELL & BERKOWITZ

A PROFESSIONAL CORPORATION

FIRST TENNESSEE BUILDING

165 MADISON AVENUE

SUITE 2000

MEMPHIS, TENNESSEE 38103

(901) 526-2000

FACSIMILE  
(901) 577-2303

EBSA/PUBLIC DISCLOSURE

2010 FEB 23 PM 3: 51

MARY ANN JACKSON  
Direct Dial: 901.577.8113  
Direct Fax: 901.577.0740  
E-Mail Address: mjackson@bakerdonelson.com

February 16, 2010

Via Certified Mail

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

To Whom It May Concern:

On November 6, 2009, effective November 6, 2009, E. Ritter & Company (the "Sponsor") adopted the 2009 Stock Appreciation Rights Plan of E. Ritter & Company (the "Plan"), a non-tax-qualified program primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. This notification is provided under D.O.L. Regulation §2520.104-23.

The Plan currently covers two (2) individuals.

Sponsor Name: E. Ritter & Company

Sponsor Address:

106 Frisco Street  
Marked Tree, AR 72365-2298

Sponsor EIN: 71-0152390

If you need any further information, please contact the undersigned individual.

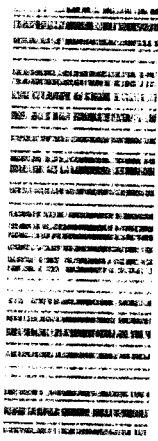
Sincerely,



Mary Ann Jackson

cc: Dan Hatzenbuehler

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EMPLOYEE BENEFITS SECURITY ADMINISTRATION  
ROOM N-1513  
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200 CONSTITUTION AVE. NW  
WASHINGTON, DC 20210

