

**J.S. REDPATH CORPORATION**

1410 Greg Street  
Suite 404  
Sparks, Nevada  
89431 U.S.A.

TELEPHONE: +1 (775) 359.0444  
FACSIMILE: +1 (775) 359.0450  
E-MAIL: info@redpathmining.com  
WEBSITE: www.redpathmining.com

06 December 2011

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

ESBA/PUBLIC DISCLOSURE  
2012 JAN - 3 PM 4: 06

To Whom It May Concern:

**Re: DFVC Filing – J.S. Redpath Long-Term Incentive Plan**

Please find enclosed a Form 5500 filed on behalf of the Top-Hat Plan referenced above as sponsored by J.S. Redpath Corporation.

The Plan was effective October 1, 2007, and procedures under ERISA Regs. 2520.104-23 require the filing of a Top-Hat Exemption Statement within 120 days of the effective date. It appears the Top-Hat Exemption Statement has been filed and therefore is subject to the Delinquent Filer Voluntary Compliance ("DFVC") program.

Enclosed is a check for \$750 payable to the U.S. Department of Labor as required by the DFVC program.

If you have any questions, please do not hesitate to give me a call.

Sincerely,

Martin A. Hunka, CA  
Chief Financial Officer, Americas

/nsb  
Enclosure –\$750 check

## TOP-HAT PLAN EXEMPTION STATEMENT

Top-Hat Plan Exemption  
PWBA  
Room N-5644  
U.S. Department of Labor  
200 Constitution Ave., NW  
Washington, D.C. 20210

Employer Name: J S Redpath Corporation

Address: P.O. Box 810, P1B 8K1, North Bay, Ontario, Canada

Employer EIN: 86-0893875

Name of Plan: J S Redpath Long-Term Incentive Plan

The Plan is maintained for a select group of management or highly compensated Employees.

Number of Plans: one (1)

Number of Employees in Plan: four (4)