



EBSA/PUBLIC DISCLOSURE

2012 FEB -6 PM 4:13

January 1, 2012

**BY CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

United States Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Ave., N.W., Ste N-1513
Washington, D.C. 20210

RE: Magellan Corporation – Nonqualified Deferred Compensation Plan

Dear Sir or Madam:

In accordance with Department of Labor Regulation § 2520.104-23, this letter will service as the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended, for a pension plan for a select group of management or highly compensated employees.

1. Magellan Corporation, an Illinois corporation, (the “Sponsor”) maintains and sponsors the Magellan Corporation Nonqualified Deferred Compensation Plan (the “Plan”).
2. The address of the Sponsor is 1650 Lake Cook Road, Deerfield, IL 60015.
3. The employer identification number assigned by the Internal Revenue Service to the Sponsor is 36-3688861
4. The Sponsor declares it maintains the following plan primarily for the purposes of providing deferred compensation for a select group of management or highly compensated employees: the Plan.
5. There are 5 employees participating in the Plan.
6. A copy of the plan document will be furnished upon request.

Very truly yours,



Robert P. Arthur

SENDER
 7555 5474 4100 9732 6732
CERTIFIED MAIL
stamps.com
 a Trade company
 Lake Cook Road
 Lake Cook, IL 60015 USA

SENDER
 7555 5474 4100 9732 6732
CERTIFIED MAIL
stamps.com
 a Trade company
 Lake Cook Road
 Lake Cook, IL 60015 USA

United States Department of Labor
 Employee Benefits Security Administration
 Top Hat Plan Exemption
 200 Constitution Ave., N.W., Ste N-1513
 Washington, D.C. 20210

United States Department of Labor
 Employee Benefits Security Administration
 Top Hat Plan Exemption
 200 Constitution Ave., N.W., Ste N-1513
 Washington DC 20210-0001

062S0007564405
\$5.75
 US POSTAGE
 FIRST-CLASS
 FROM 60015
 JAN 31 2012
stamps.com

* Patents 5,733,277 *
 * 5,697,648 * 5,848,809 *
 * 1-UP Laser Form *
 * PUBA CMF-134 04/10 *