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March 28, 2012

Philip J. Carstens  
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**Via: Certified Mail**  
**Return Receipt Requested**

Secretary of Labor  
Top Hart Plan Exemption  
U.S. Department of Labor  
Employee Benefits Security Administration  
200 Constitution Avenue NW, Room N-1513  
Washington, DC 20210-0002

Re: Imperial Manufacturing Ice Cold Coolers, Inc.  
Stock Appreciation Right Plan

EBSA/PUBLIC DISCLOSURE  
2012 APR 10 PM 1:24

Dear Secretary:

Enclosed please find a statement from Imperial Manufacturing Ice Cold Coolers, Inc. (the "Company") identifying the Imperial Manufacturing Ice Cold Coolers, Inc. Stock Appreciation Right Plan (the "Plan"), an unfunded deferred compensation plan established by the Company for a select group of management or highly compensated employees. The Company is filing this statement pursuant to Section 110 of the Employee Retirement Income Security Act of 1974, as amended ("ERISA") and U.S. Department of Labor regulation section 2520.104-23. The Company understands that by filing this statement, it satisfies its reporting and disclosure obligations under Part I of Title I of ERISA with respect to the Plan.

Very truly yours,



Philip J. Carstens

Enclosure

Cc: Justin Sandall (with enclosures)



2271 N.E. 194<sup>th</sup>  
Portland, Oregon 97230

Phone: (800) 238-4093  
(503) 665-5539

Fax: (503) 665-2929

To: Secretary of Labor  
Employee Benefits Security Administration

Subject: Top Hat Plan Exemption  
Imperial Manufacturing Ice Cold Coolers, Inc. Stock Appreciation Rights Plan

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA") for unfunded or insured pension plans for a select group of management or highly compensated employees, as specified in Department of Labor Regulations 29 C.F.R. Section 2520.104-23, the following information is provided by Imperial Manufacturing Ice Cold Coolers, Inc. (the "Company").

Name and Address of Company: Imperial Manufacturing Ice Cold Coolers, Inc.  
2271 NE 194th  
Portland OR 97230

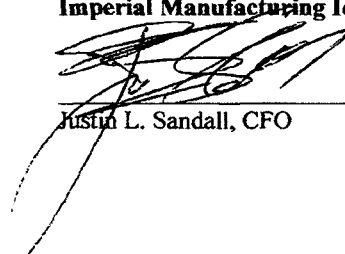
Employer Identification Number: [93-0692209]

The Company maintains the Imperial Manufacturing Ice Cold Coolers, Inc. Stock Appreciation Right Plan (the "Plan") primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Plan was made effective January 1, 2012 and was adopted and ratified by the board of directors of the Company on Dec 13, 2011. Currently, the Plan has 3 participants.

**The Plan is the only unfunded deferred compensation plans maintained by the Company primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.**

Pursuant to Regulations 29 C.F.R. Section 2520.104-23(b)(2), the Company will provide the Plan document to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

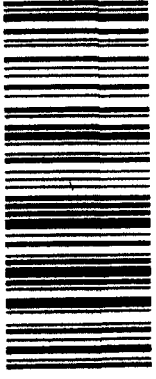
Imperial Manufacturing Ice Cold Coolers, Inc.

  
Justin L. Sandall, CFO

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618 West Riverside Avenue  
Suite 300  
Spokane, WA 99201-0602

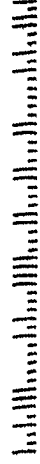
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RETURN RECEIPT REQUESTED

Secretary of Labor  
Top Hat Pllan Exemption, DOL  
200 Constitution Ave. NW, Rm. N-1513  
Washington, DC 20210-0002

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