



COOLIDGE WALL

A Legal Professional Association

Jonas J. Gruenberg
 Merle F. Wilberding
 Glenn L. Bower
 J. Stephen Herbert
 R. Scott Blackburn
 Richard A. Schwartz
 Sam Warwar
 Terence L. Fague
 John C. Chambers
 Richard A. Talda
 R. Brent Gambill
 C. Mark Kingseed
 David C. Korte
 Kristin A. Finch
 David P. Pierce
 Shannon L. Costello
 Christopher R. Conard
 Michelle D. Bach
 Gregory M. Ewers
 Daniel J. Gentry
 Marc L. Fleischauer
 Edie E. Crump
 Allison D. Michael
 Patricia J. Friesinger
 Joshua R. Lounsbury
 Erica L. Glass
 Michael G. Leesman
 Nicholas A. Heppner
 Sasha A. M. VanDeGrift
 W. Chip Herin III

William H. Seall
Of Counsel

J. Bradford Coolidge
 1886-1965

Hugh E. Wall, Jr.
 1912-2001

Suite 600
 33 West First Street
 Dayton, Ohio 45402-1289
 937-223-8177
 Fax: 937-223-6705
 www.coollaw.com

Direct Dial Number
 937-449-5775

E-mail Address:
 warwar@coollaw.com

June 7, 2012

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

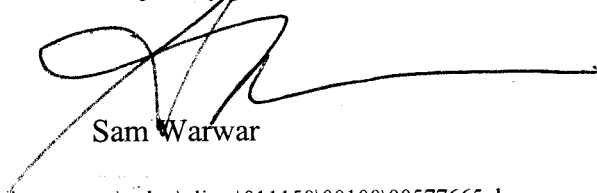
Re: Repacorp, Inc.
 31 Industry Park Court
 Tipp City, Ohio 45371
 EIN: 31-1144772

ES&A/PUBLIC DISC
 2012 JUN 12 PM 4:12

Dear Sir or Madam:

On behalf of Repacorp, Inc. (the "Employer"), this letter hereby declares in accordance with Department of Labor Regulation Section 2520.104-23(b) that the purposes of the Repacorp, Inc. Long-Term Incentive Compensation Plan (the "Plan") is to provide deferred compensation for a select group of management or highly compensated employees. Currently, the number of employees participating under the Plan is one (1). The Employer does not maintain any other unfunded top-hat plans described in Department of Labor Regulation Section 2520.104-23(b).

Very truly yours,



Sam Warwar

w:\wdox\client\011150\00100\00577665.docx
 v2

cc: Mr. Rick M. Heintz

