



ALICE MURTOS
 DIRECT LINE: 404.853.8410
 E-mail: alice.murtos@sutherland.com

August 27, 2012

VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

EBSA/PUBLIC INQUIRY
 2012 SEP -1 PM 2:24

Re: Hoosier Energy Rural Electric Cooperative, Inc.
 Pension Restoration Plan (the "Plan")

Dear Sir or Madam:

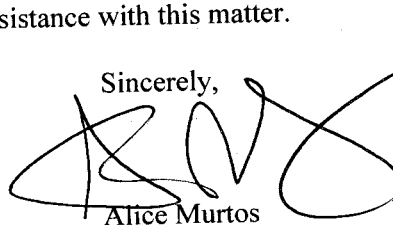
On behalf of our client, Hoosier Energy Rural Electric Cooperative, Inc. ("Hoosier Energy"), please be advised that Hoosier Energy sponsors the Plan for a select group of management or highly compensated employees maintained primarily for the purpose of providing deferred compensation ("Top Hat Plan").

The following information is being provided pursuant to Labor Reg. section 2520.104-23:

- (1) **Employer/Address/EIN:** Hoosier Energy Rural Electric Cooperative, Inc.,
 7398 N. State Road 37, Bloomington, IN 47404; EIN: 35-0411710.
- (2) The Plan is a Top Hat Plan. There is one participant in the Plan. Hoosier Energy does not maintain any other Top Hat Plans.

If you have any questions or need any additional information, please contact me at the address or telephone number above. Thank you for your assistance with this matter.

Sincerely,



Alice Murtos

Enclosure

cc: Donna Snyder

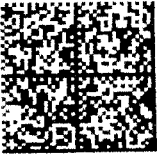
CERTIFIED MAIL



7002 2030 0002 6666 8589

SUTHERLAND

UNITED STATES POSTAGE
FIRST CLASS
\$ 02.35⁰
004621927 AUG 27 2010
MAILED FROM ZIP CODE 20210



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



UNITED STATES POSTAGE
FIRST CLASS
\$ 03.40⁰
004621927 AUG 27 2010
MAILED FROM ZIP CODE 20210

