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2520122140474

MISSOURI KANSAS ILLINOIS NEVADA SHANGHAI

August 29, 2012

**VIA REGISTERED MAIL: RA 322 775 125 US
RETURN RECEIPT REQUESTED**

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

**Re: Opa! Food Management, Inc.
EIN 43-1078456**

EBSA/PUBLIC DISCLOSURE
2012 SEP -4 PM 2:23

Ladies and Gentlemen:

In accordance with Regulation 2520.104-23(b), enclosed please find the statement complying with the reporting and disclosure requirement of Part I of ERISA with respect to unfunded deferred compensation agreements adopted on June 26, 2012 and July 2, 2012 by Opa! Food Management, Inc.

We understand that Opa! Food Management, Inc. is exempt from filing Form 5500s with respect to these agreements. If our understanding is not correct, please call or write me to discuss this matter.

If you should have any questions, please feel free to call.

Sincerely,



Larry M. Sewell

LMS/jjp
Enclosures

cc: Jack Smith

OPAA! FOOD MANAGEMENT, INC.
EIN: 43-1078456

August 29, 2012

In accordance with Regulation 2520.104-23(b), which exempts certain top-hat plans from the reporting and disclosure statements of Title I of ERISA, the following is provided:

1. Opa! Food Management, Inc.
100 Chesterfield Business Parkway
Suite 310
Chesterfield, Missouri 63005
2. EIN: 43-1078456
3. On June 26, 2012 and July 2, 2012, Opa! Food Management, Inc. adopted agreements providing unfunded deferred compensation for two individuals who are select management or highly compensated employees of Opa! Food Management, Inc.

United States Postal Service
REGISTERED MAIL



RA 322 775 125 US

Label 200, July 1999 (102595) 99-M-1904



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\$013.75⁰⁰
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