

November 8, 2012

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By 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

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EBSA/PUBLIC/01000000

Re: The Townsend Corporation Equity Appreciation Plan

Dear Sir or Madam:

The Townsend Corporation ("Company"), as sponsor and administrator of The Townsend Corporation Equity Appreciation Plan ("Plan"), files this statement pursuant to Section 110 of ERISA and 29 CFR §2520.104-23. The Company's principal business address is 101 South Main Street, P.O. Box 128, Parker City, IN, 47368-0128, and its employer identification number is 35-1038926.

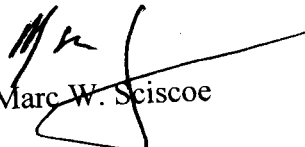
The Company maintains the Plan primarily for the purpose of providing deferred compensation for select group of management employees. As of the date of this filing, there are four employees participating in the Plan. The Company does not maintain any other plan of this type.

Upon request, the Company will provide the Plan document, as required by Section 104(a)(6) of ERISA.

If you have any questions regarding this, please contact the undersigned.

Very truly yours,

ICE MILLER LLP


Marc W. Sciscoe

MWS:kwc

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