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October 9, 2013

**Certified Mail**

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

Re: *Indiana Sugars, Inc.*  
*P.O. Box M799*  
*911 Virginia Street*  
*Gary, IN 46402*  
*FEIN 35-0412510*

2013 OCT 17 PM 5:03

Ladies and Gentlemen:

Pursuant to Department Regulations §2520.104-23, the above-captioned employer hereby declares that it has adopted and maintains an unfunded employee pension benefit plan that is primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of employees currently participating in the plan is one. This is the only top hat plan maintained by the employer.

If further information is required, please contact the undersigned.

Very truly yours,

Eileen B. Trost  
EBT/LW

cc: John Yonover  
Ronald J. Yonover

**Freedom**



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