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W. Chip Herin III
Anne K. Thompson
Amy N. Blankenship

William H. Seall
Glenn L. Bower
John C. Chambers
Of Counsel

J. Bradford Coolidge
1886-1965

Hugh E. Wall, Jr.
1912-2001

Ronald S. Pretekin
1942-2011

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

Direct Dial Number
937-449-5530

E-mail Address:
crump@coollaw.com

December 26, 2013

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: RCF Information Systems, Inc.
4200 Colonel Glenn Hwy. Suite 100
Beavercreek, Ohio 45431
EIN: 31-1044615

Dear Sir or Madam:

On behalf of RCF Information Systems, Inc. (the "Employer"), this letter hereby declares in accordance with Department of Labor Regulation Section 2520.104-23(b) that the purpose of the RCF Information Systems, Inc. 2013 Stock Appreciations Rights Agreement 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 three (3). The Employer maintains one additional unfunded top-hat plan described in the Department of Labor Regulation Section 2520.104-23(b) which has two (2) participants.

Very truly yours,

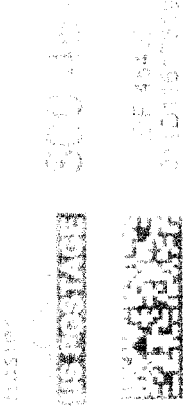
Edie E. Crump

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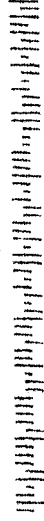
cc: Mr. Greg Braner
Kristin A. Finch, Esq.

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Suite 200
33 West First Street
Dayton, Ohio 45402-1289



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