



RISK ADMINISTRATION SERVICES, INC.

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June 30, 2015

**VIA CERTIFIED MAIL**

United States Department of Labor  
Employee Benefits Security Administration  
Top Hat Plan Exemption  
200 Constitution Ave., N.W., Ste N-1513  
Washington, D.C. 20210

**RE: Risk Administration Services, Inc. Key Employee Incentive, Retention & Reward Plan**

Dear Sir or Madam:

In accordance with Department of Labor Regulation § 2520.104-23, this letter will serve as the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended, for a pension plan for a select group of management or highly compensated employees.

1. Risk Administration Services, Inc. (the "Sponsor"), a South Dakota corporation, maintains and sponsors a nonqualified Key Employee Incentive, Retention & Reward Plan (the "Plan").
2. The address of the Sponsor is 300 Cherapa Place, Suite 401, Sioux Falls, SD 57103.
3. The employer identification number assigned by the Internal Revenue Service to the Sponsor is 46-0407236.
4. The Sponsor declares it maintains the following plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. There are 21 employees participating in the Plan.
6. A copy of the plan document will be furnished upon request.

Sincerely,

Rob Hollan  
SVP, Secretary & General Counsel

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