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April 14, 2016

VIA FEDERAL EXPRESS

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

2016 APR 15 11:12:04

Re: RFA Brands, LLC Phantom Membership Interest Plan dated effective as of January 1, 2016 (the "Plan")

Dear Sir/Madam:

On behalf of RFA Brands, LLC, a Delaware limited liability company ("RFA"), please let this letter serve as the statement required by §2520.104-23(b) of the Code of Federal Regulations regarding the Plan described above.

The name, address and Employer Identification Number (EIN) of RFA are as follows:

RFA Brands, LLC
c/o Mr. Roman Ferber
3000 Pontiac Trail
Commerce Township, MI 48390
EIN: 45-5154744

RFA declares that the Plan is maintained for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Plan is the only deferred compensation plan that RFA presently has in place. The Plan currently has 2 participants, who are the current President and the current Chief Financial Officer of RFA, respectively.

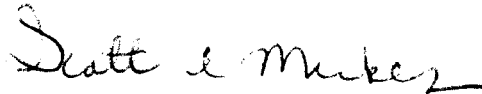
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If you should need any additional information, please do not hesitate to contact me.

Very truly yours,

JACKIER GOULD, P.C.

A handwritten signature in black ink that reads "Scott I. Mirkes". The signature is written in a cursive style with a long horizontal stroke at the end.

Scott I. Mirkes

SIM/lbm
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