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VIA CERTIFIED & U.S. REGULAR MAIL

U.S. Department of Labor  
Top Hat Plan Exemption, Pension and  
Welfare Benefits Administration  
Room N-5644  
200 Constitution Avenue NW  
Washington, D.C. 20210

Ladies and Gentlemen:

This statement is filed pursuant to Department of Labor Regulation Section 2520.104-23, and confirms that R.J. Kool Company, P.O. Box 2515, Cedar Rapids, Iowa 52406, Employer Identification Number 42-0983912, maintains a single plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. There is currently a single employee in the deferred compensation plan maintained by R.J. Kool Company.

If you need any further information, please contact me.

Very truly yours,

BRADLEY & RILEY, P.C.

*Joseph E. Schmall*  
Joseph E. Schmall

JES/tsb

