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WECO TRADING, INC.
11 NORTH SKOKIE HIGHWAY
SUITE 115
LAKE BLUFF, ILLINOIS 60044
TELEPHONE: (708) 615-1020
FAX: (708) 615-9840

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

RE: **29 C.F.R. Section 2520.104-23 Filing**

Dear Sir or Madam:

This letter is intended as a filing pursuant to 29 C.F.R. Section 2520.104-23 with respect to the program or arrangement identified below.

1. Name and Address of Employer:
WECO Trading, Inc.
11 North Skokie Highway, Suite 115
Lake Bluff, IL 60044
2. Employer's EIN: 36-3238275
3. Identification of program or arrangement:
WECO Trading, Inc.
Phantom Stock Plan and Agreement
4. Declaration: The employer maintains the preceding program or arrangement primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of programs or arrangements: One (1)
6. Number of employees in program or arrangement: One (1)

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As required by regulation, the employer will provide you, upon your request, documentation relating to the program or arrangement.

Sincerely,

WECO Trading, Inc. Administrator

By: Walter J. [Signature]

Its Vice President