

2520043380714

April 16, 2004

To the Secretary of Labor:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. § 2520.104-23, the following information is provided by the undersigned employer.

Name and Address of Employer: Kelbro Company
2900 – 5th Avenue South
Minneapolis, MN 55408

Employer Identification Number: 41-1417039

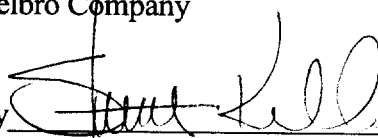
Kelbro Company maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of Plans and Participants in Each Plan: One plan covering one employee.

Dated: April 16, 2004

Kelbro Company

By


Steven Kelly, Vice President

This form should be mailed to:

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210

