

BRIGGS AND MORGAN

PROFESSIONAL ASSOCIATION

051

2200 IDS CENTER
80 SOUTH EIGHTH STREET
MINNEAPOLIS, MINNESOTA 55402
TELEPHONE (612) 977-8400
FACSIMILE (612) 977-8650

WRITER'S DIRECT DIAL

(612) 977-8453

WRITER'S E-MAIL

sbrunn@briggs.com

2520043385330

BY CERTIFIED MAIL
RETURN RECEIPT REQUESTED

February 8, 2005

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: Reprocessing Products Corporation Supplemental Executive Retirement Plan

Dear Sir/Madam:

Pursuant to the provisions of Department of Labor regulations at 29 CFR §2520.104-23, which provides an alternative method for complying with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974, you are hereby notified that Reprocessing Products Corporation maintains the Plan identified below for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and that all benefits provided by this Plan are paid as needed solely from the general assets of that Employer.

Employer's Name:	Reprocessing Products Corporation
Employer's Address:	P.O. Box 41154 Plymouth, MN 55441
Employer Identification Number:	86-0675273
Name of Plan:	Reprocessing Products Corporation Supplemental Executive Retirement Plan
Number of Participants in Plan:	1

Sincerely,


Stephen A. Brunn

Cc: Vern Taaffe
Mark Morton

1735432v1

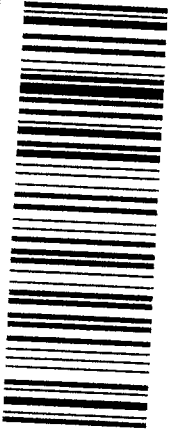
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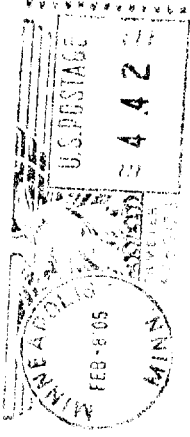
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RRR

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

