

Law Offices
1400 AT&T Tower
901 Marquette Avenue
Minneapolis, MN 55402-2859
Telephone: (612) 305-1400
Facsimile: (612) 305-1414

**MACKALL
CROUNSE
& MOORE**

William J. O'Brien
Attorney at Law
(612)305-1462
wjo@mcmlaw.com

July 17, 2001

2520052094151

U.S. DEPT. OF LABOR
PUBLIC PUBLIC DISCLOSURE
01 JUL 27 PM 1:18

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

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

Re: Insulation Midwest, Inc.
Our File No. 81731-1

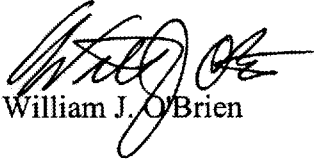
To Whom It May Concern:

I am enclosing a Top Hat Plan Exemption notice for the above-referenced entity. We appreciate your attention to this filing.

Very truly yours,

MACKALL, CROUNSE & MOORE, PLC

By


William J. O'Brien

Enclosure

cc: Richard N. Carmichael (Personal & Confidential)

WJO/clh/600722.1

**INSULATION MIDWEST, INC.
2201 - 108TH LANE N.E.
BLAINE, MN 55449**

(763) 875-1726

July 16, 2001

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

BY CERTIFIED MAIL

Dear Sir or Madam:

The following statements are hereby filed in accordance with the requirements of 29 C.F.R. §2520.104-23(b) ("Alternative Method of Compliance for Pension Plans for Certain Selected Employees"):

- A. Insulation Midwest, Inc. maintains one (1) plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
- B. The plan, and the number of employees in the plan, is as follows:

<u>Plan</u>	<u>Number of Employees</u>
Deferred Compensation Agreement dated July 10, 2001 with Thaddeus L. Nickel, Jr.	1

- C. The employer's name, address, and employer identification number (EIN) are as follows:

- Name: Insulation Midwest, Inc.
- Address: 2201 - 108th Lane N.E., Blaine, MN 55449
- EIN: 41-1529989

Top Hat Plan Exemption

July 16, 2001

Page 2

Should you have any questions or require any further information, please contact the undersigned.

Very truly yours,

Insulation Midwest, Inc.

By: 

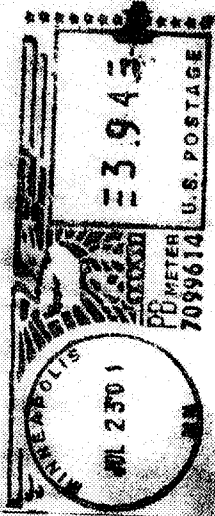
Richard N. Carmichael

President

MCM
MINNEAPOLIS
McWILLIAMS SENMORE
Law Offices
1400 AT&T Tower
901 Marquette Avenue
Minneapolis, MN 55402-2859



7000 0600 0024 4785 1000



CERTIFIED MAIL
RETURN RECEIPT REQUESTED
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210

Indefinite Post Office