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LINDQUIST & VENNUM P.L.L.P.

4200 IDS CENTER
80 SOUTH EIGHTH STREET
MINNEAPOLIS, MN 55402-2274
TELEPHONE: 612-371-3211
FAX: 612-371-3207

IN DENVER:
600 17TH STREET, SUITE 1800 SOUTH
DENVER, CO 80202-5441
TELEPHONE: 303-573-5900
FAX: 303-573-1956

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ATTORNEYS AT LAW

www.lindquist.com

THOMAS F. DOUGHERTY
(612) 371-2418
tdougherty@lindquist.com

January 4, 2006

Certified Mail, Return Receipt Requested

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

Re: AWR, Inc.
Our File No. 513207.0010

Dear Sir or Madam:

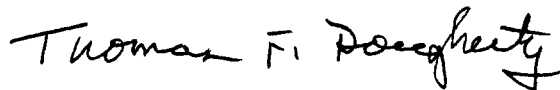
Enclosed herewith for filing with the Secretary of Labor is a Top Hat Plan Exemption Statement required pursuant to Labor Regulation Section 2620.104-23.

Please contact the undersigned should you require additional information.

Also enclosed is a copy of this Top Hat Exemption Statement. Please acknowledge receipt of this letter, together with the enclosed Top Hat Exemption Statement, upon the enclosed copy in accordance with your customary practice and return it to the undersigned in the enclosed envelope.

Yours very truly,

LINDQUIST & VENNUM P.L.L.P.



Thomas F. Dougherty

TFD:dh
Enclosures
cc: AWR, Inc.

AWR, INC.

**TOP HAT PLAN EXEMPTION STATEMENT
FILED PURSUANT TO LABOR REGULATION SECTION 2520.104-23**

1. Name and Address of Employer:

 AWR, Inc.
 2101 E. 26th Street
 Minneapolis, MN 55404-4101

2. Employer Identification Number Assigned by the Internal Revenue Service:

 41-1536214

3. AWR, Inc., the employer, maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

4. Plans: 2

5. Number of Employees in Each: 1

6. Upon request, AWR, Inc. will provide to the Secretary of Labor all plan documents.

CERTIFIED MAIL™

LINDQUIST & VENNUM
4200 IDS Center
80 South Eighth Street
Minneapolis, Minnesota 55402-227



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FIRST CLASS



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Washington, D.C. 20210

