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MOSS & BARNETT

A Professional Association

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May 23, 2006

VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

Re: ProAct, Inc.
Our File No. 47568.1

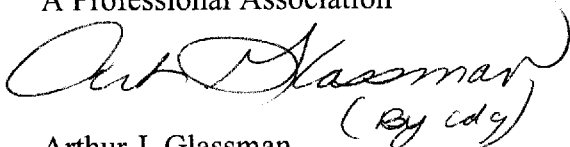
Dear Sir or Madam:

Pursuant to the Department of Labor Regulations, 29 C.F.R. §2520.104-23, under Section 110 of Title I of the Employee Retirement Income Security Act of 1974, enclosed for filing find the employer's reporting letter in compliance with the alternative method of reporting and disclosure for unfunded plans maintained for a select group of management or highly compensated employees.

If you have any questions, please contact me.

Very truly yours,

MOSS & BARNETT
A Professional Association


(By cdy)

Arthur J. Glassman

AJG/cdy/885769/1

Enclosure

cc: Steven Ditschler
Kevin M. Busch, Esq.



May 19, 2006

Via Certified Mail
Return Receipt Requested

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

Dear Sir or Madam:

Pursuant to the Department of Labor Regulations, 29 C.F.R. §2520.104-23, under Section 110 of Title I of the Employee Retirement Income Security Act of 1974, the undersigned employer provides the following information in compliance with the alternative method of reporting and disclosure for unfunded plans maintained for a select group of management or highly compensated employees.

1. Name and Address of Employer:

ProAct, Inc.
3195 Neil Armstrong Blvd.
Eagan, MN 55121

2. Employer Identification Number:

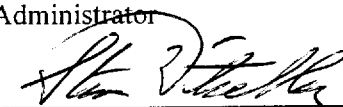
23-7239408

3. ProAct, Inc. maintains plans primarily to provide deferred compensation benefits for a select group of management or highly compensated employees.

4. Number of such Plans and number of Participants in each Plan:

<u>PLAN</u>	<u>PARTICIPANTS</u>
1 - Deferred Compensation Agreement	1

ProAct, Inc.
Plan Administrator

By: 
Steven Ditschler
Its President

CORPORATE OFFICE

www.~~882726~~proactinc.org
An Equal Opportunity Employer

3195 Neil Armstrong Blvd.
Eagan, MN 55121
Phone 651.686.0405
Fax 651.686.0312
TTY 651.289.3167

204 Mississippi Avenue
Red Wing, MN 55066
Phone 651.388.7108
Fax 651.388.9223
TTY 651.388.2799

224 South Main Street
Zumbrota, MN 55992
Phone 507.732.7888
Fax 507.732.4085
TTY 651.388.2799

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