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U.S. DEPT. OF LABOR
OFFICE OF THE SECRETARY
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August 31, 2006

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N – 1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Top Hat Plan Exemption

Dear Secretary:

The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding Non Qualified Top Hat Plans under Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974. Pursuant to Regulation Section 2520.104-23 (b), we provide the following information.

1. Employer Name: Bergseth Bros. Co., Inc.
2. Employer Address: Box 1994, Fargo, ND 58107
3. Employer EIN: 45-0216315
4. The Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of Plans: 1
6. Number of Employees in each Plan(s): 1

The Employer will provide plan documents, if any, to the Secretary upon request as required by Section 104(a) (1) of ERISA.

Sincerely,
Bergseth Bros. Co., Inc.

Richard D. Bergseth

501 23rd Street North
Box 1994
Fargo, North Dakota
58107-1994

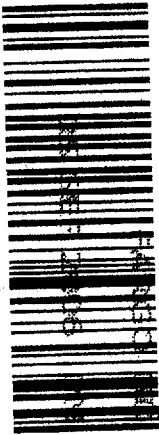
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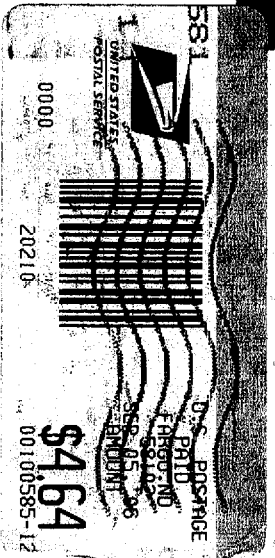
501 23rd Street North
Box 1994
Fargo, North Dakota
58107-1994

**RETURN RECEIPT
REQUESTED**

CERTIFIED MAIL™



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*US Department of Labor
Employee Benefits Security Admin.
top Hat Plan Exemption
300 Constitution Avenue NW N-1513
Washington, DC 20010*

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