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December 26 2006

**VIA CERTIFIED MAIL**

Top Hat Plan Exemption  
Employee Benefits Security Administration, Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue NW  
Washington, DC 20210

Re: Top Hat Plan Filing for Bob's S W, Inc., d/b/a Bob's Sparkle Wash

To Whom It May Concern:

This letter is intended to inform the Department of Labor that Bob's S W, Inc., d/b/a Bob's Sparkle Wash, whose address is 1135 114<sup>th</sup> Lane NW, Coon Rapids, MN 55448 and whose Tax ID number is 41-1733461 has adopted a deferred compensation arrangements which it intends to operate as a top hat plans pursuant to Labor Regulations section 2520.104-23.

Bob's S W, Inc., d/b/a Bob's Sparkle Wash sponsors only one top hat plan deferred compensation arrangement, and this top hat plan covers only one employee, a key management employee. As such, this agreement is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

If you need any further information or would like a copy of the plan documents, please contact me at the above address.

Sincerely,

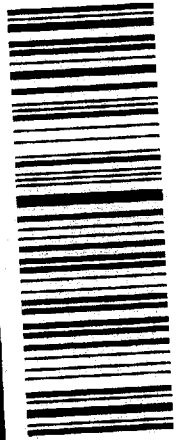
Wendy W. Bunnell

cc: Bob's S W, Inc., d/b/a Bob's Sparkle Wash

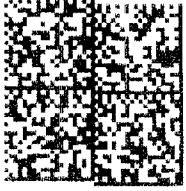


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