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December 28, 2006

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-5644
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: Lyngblomsten, a Minnesota not-for-profit corporation
2. Employer Address: 1415 Almond Avenue
St. Paul, MN 55108
3. Employer EIN: 41-1310487
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: One, effective December 28, 2006
6. Number of Employees in each Plan(s): One

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

Sincerely,

Trisha Hall
Human Resources Director
Lyngblomsten



LYNGBLOMSTEN
1415 ALMOND AVENUE
ST. PAUL, MINNESOTA 55108



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