

**SEVERSON, SHELDON,  
DOUGHERTY & MOLEND, P.A.**

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CHAD BAYSE

January 18, 2007

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

TELEFAX NUMBER (952) 432-3780  
www.seversonsheldon.com

Re: SEVERSON, SHELDON, DOUGHERTY & MOLEND, P.A.

Dear Sir/Madam:

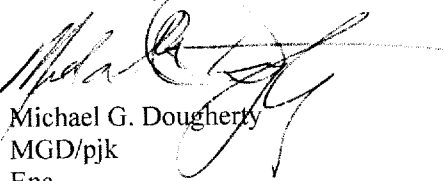
The above-referenced employer has instituted a program of annual bonuses for a select group of management or highly compensated employees. While the employer believes that this program does not constitute a pension plan within the meaning of the Department of Labor regulations at 29 CFR §2510.3-2, the employer would like to avoid any uncertainty regarding whether annual reporting for this program is required. For this reason, the employer hereby notifies the Department of Labor of its bonus program and offers below the information regarding that program that would be required pursuant to the provisions of Department of Labor regulations at 29 CFR §2520.104-23 if the program did constitute an ERISA-covered pension plan.

1. Name of Employer: Severson, Sheldon, Dougherty & Molenda, P.A.
2. Address of Employer: 7300 West 147<sup>th</sup> Street, Suite 600, Apple Valley, Minnesota 55124
3. EIN of Employer: 41-1547156
4. Number of Plans: 1
5. Number of Participants: 8

Please acknowledge receipt of this filing by signing and returning to the sender the enclosed copy of this statement, which is intended to serve as acknowledgement of receipt of this statement. A stamped, self-addressed envelope is enclosed for your convenience.

Very truly yours,

SEVERSON, SHELDON, DOUGHERTY & MOLEND, P.A.

  
Michael G. Dougherty  
MGD/pjk  
Enc.  
Direct Dial #952-953-8820  
Email: doughertym@seversonsheldon.com

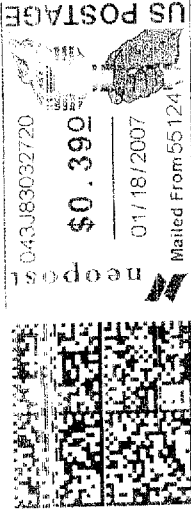
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