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April 26, 2007

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

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Re: Employer: Thule, Inc.
EIN: 13-3053238

Dear Sir/Madam:

This letter is intended to meet the alternate form of compliance to the reporting and disclosure requirements of the Employee Retirement Income Security Act of 1974, as set forth at 29 C.F.R. § 2520.104-23, for pension plans for a select group of management or highly compensated employees.

Thule, Inc. adopted a deferred compensation plan effective January 1, 2007, primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The agreement covers 28 employees.

Sincerely yours,



Bruce B. Barth

BBB:dpw



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