

  
WINTHROP WEINSTINE  
ATTORNEYS AND COUNSELORS AT LAW

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August 3, 2007

Thomas A. Walker  
(612) 604-6568  
twalker@winthrop.com

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue N.W.  
Washington, D.C. 20210

Re: FIRST NATIONAL FINANCIAL SERVICES, INC.

Dear Sir or Madam:

This constitutes the statement required by 29 C.F.R. Section 2520.104-23 to be filed with the Secretary of Labor with respect to the agreements that individually or collectively potentially might constitute one or more unfunded pension plans maintained for a select group of management or highly compensated employees of First National Financial Services, Inc. (the "Company").

The Company currently maintains one program consisting of a plan covering three employees and separate agreements for the employees, copies of which will be provided to the Secretary upon request. Each agreement provides current and deferred compensation to an employee who is part of a select group of management or highly compensated employees. This letter is also intended to constitute the filing for any future similar agreements that might be adopted for other members of a select group of employees of the Company.

The Company's address and employer identification numbers are:

First National Financial Services, Inc.  
812 Main Street  
Elk River, Minnesota 55330  
EIN: 41-1392138

Please feel free to contact the undersigned if you require any additional information.

Sincerely,

WINTHROP & WEINSTINE, P.A.



Thomas A. Walker

cc: Ms. Christy Langer (Via E-Mail)

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