

September 13, 2007

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

07 SEP 20 AM 9:12

Re: U.S. Oil Co., Inc. Deferred Compensation Plan

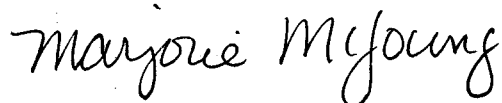
To Whom It May Concern:

U.S. Oil Co., Inc. has established a deferred compensation program for selected members of its senior management group. This program probably constitutes an employee benefit plan or plans under the Employee Retirement Income Security Act of 1974 (ERISA). Therefore, U.S. Oil Co., Inc. desires to assure itself that all applicable requirements of ERISA are met to the extent that it may be determined that the program does constitute such a plan or plans.

We, therefore, enclose a statement as required by DOL Reg. Section 2520.104-23 which provides an alternative method of compliance with the reporting and disclosure requirements of Part 1 or Title 1 of ERISA for unfunded pension plans maintained for a select group of management or highly compensated employees.

Thank you.

Very truly yours,  
U.S. OIL CO., INC.



Marjorie M. Young  
General Counsel

STATEMENT PURSUANT TO D.O.L. REG. SECTION 2520.104-23

**Name and Address of the Employer:** U.S. Oil Co., Inc.  
425 S Washington St.  
P.O. Box 25  
Combined Locks, WI 54113  
EIN: 39-0964014

**Name of Plan:** U.S. Oil Co., Inc. Deferred Compensation Plan

**Declaration of Maintenance of Plans**

U.S. Oil Co., Inc. has established a program of deferred compensation which could be considered an employee benefit plan or plans under the Employee Retirement Income Security Act of 1974. Such program is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

**Statement of Number of Such Plans and Number of Employees in Each Plan**

Depending upon the analysis of the program, it constitutes a single plan for thirty-seven (37) management employees or thirty-seven (37) separate plans, each of which is for one (1) management employee. The number of employees covered by the plan may be increased in the future.

U.S. Oil Co., Inc.

By: Marjorie M Young  
Marjorie M Young  
General Counsel/Asst. Secretary

Date: 9.13.07



425 S. Washington St., P.O. Box 25, Combined Locks, WI 54113

Forwarding Service Requested

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