

**Virchow Krause  
& company**

October 1, 2007

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

07 OCT 10 AM 3:31

RE: W and A Distribution Services, Inc. Non-Qualified Deferred Compensation Plan

Dear Sir/Madam:

This is to advise you of the establishment of a Non-Qualified Deferred Compensation Plan on behalf of our client, W and A Distribution Services, Inc.

The Plan information is as follows:

Employer: W and A Distribution Services, Inc.

Address: 1618 Summit Drive  
P.O. Box 309  
Fort Atkinson, WI 53538

Attention: John Anderson

FEIN: 39-1674583

Number of Plans: 1

Number of Participants in the Plan: 1

The Plan is effective January 1, 2008.

Please contact the undersigned if you have any questions.

Very truly yours,

Bruce B. Deadman, JD  
Senior Manager, Human Resource Consulting Services  
Virchow Krause & Company, LLP

BBD:bjl

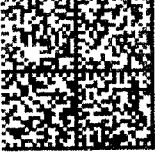


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PENSION AND WELFARE BENEFITS ADMINISTRATION  
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WASHINGTON DC 20210

