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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

RE: Kobussen Buses, Ltd. 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, Kobussen Buses, Ltd.

The Plan information is as follows:

Employer: Kobussen Buses, Ltd.

Address: W914 County CE
Kaukauna, WI 54130

Attention: Dan Kobussen

FEIN: 39-1047033

Number of Plans: 1

Number of Participants in the Plan: 2

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



**VirchowKrause
&company**

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