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November 30, 2007

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

RE: Top Hat Filing

Dear Madam or Sir:

On behalf of Rural Wisconsin Health Cooperative, a Wisconsin Cooperative, this letter constitutes a filing pursuant to 29 CFR Section 2520.104-23.

Rural Wisconsin Health Cooperative adopted the Rural Wisconsin Health Cooperative Deferred Compensation Plan, effective December 1, 2007 (the "Plan"). The Plan provides deferred compensation benefits to a select group of management or highly compensated employees of the Cooperative. Benefits under the Plan are paid solely from the general assets of the Cooperative. A copy of the plan document will be provided to the Department of Labor upon request.

One employee is covered by the Plan at this time.

Rural Wisconsin Health Cooperative's address is:

Rural Wisconsin Health Cooperative
 PO Box 490, 880 Independence Lane
 Sauk City, WI 53583

Rural Wisconsin Health Cooperative's EIN is: 39-1336685

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Top Hat Plan Exemption
November 30, 2007
Page 2

Please call or write the undersigned if you have any questions or require any additional information.

Very truly yours,

QUARLES & BRADY LLP



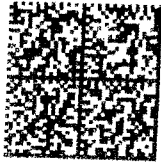
Robert D. Rothacker

RDR:tmc
cc: Darrell Statz

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