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1400 Radisson Tower • P.O. Box 230 • Fargo, ND 58107-0230

Office: (701) 237-6000 Fax: (701) 237-9082

January 7, 2008

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

09 JAN 22 AM 7:13

Dear Sir/Madam:

The below-referenced employer has instituted deferred compensation arrangements for a select group of its management or highly compensated employees. While the employer is not certain that the arrangements constitute pension plans within the meaning of the Department of Labor regulations at 29 CFR §2510.3-2, the employer would like to avoid any uncertainty regarding whether annual reporting for these arrangements is required. For this reason, the employer hereby notifies the Department of Labor of its deferral arrangements and offers below the information regarding that would be required pursuant to the provisions of Department of Labor regulations at 29 CFR §2520.104-23 if the arrangements did constitute ERISA-covered pension plans.

1. Name of Employer: Brandt Holdings Co.
2. Address of Employer: 1400 Radisson Tower, P.O. Box 230, Fargo, North Dakota 58106
3. EIN of Employer: 45-0428402
4. Number of Plans: 2
5. Number of Participants: 2

Please acknowledge receipt of this filing by signing and returning to the sender the enclosed copy of this statement, which is intended to serve as acknowledgment of receipt of this statement. A stamped, self-addressed envelope is enclosed for your convenience.

Very truly yours,

Michael Vannett

Enclosures (2)

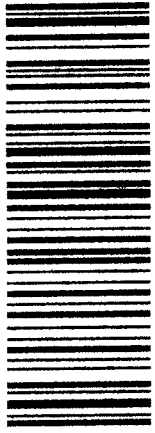
cc Mike Astrup, CPA (w/o enclosures)
John Haine, Esq. (w/o enclosures)
Michael Thomas, Esq. (w/o enclosures)



P.O. Box 230

Fargo, ND 58107-0230

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