

**Tower Tech Holdings, Inc.**  
**101 South 16<sup>th</sup> Street, P.O. Box 1957**  
**Manitowoc, WI. 54221-1957**

February 2, 2008

**CERTIFIED MAIL/RETURN RECEIPT REQUESTED**

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

Dear Sir or Madam:

Effective October 24, 2007, Tower Tech Holdings, Inc. adopted the Tower Tech Holdings, Inc. Deferred Compensation Plan (the "Plan"), which provides deferred compensation benefits to certain key employees and board members. The Plan provides that deferred compensation benefits become payable upon such employee's separation from service, death, a change of control or upon certain other events described in the Plan.

Tower Tech Holdings, Inc. believes that the Plan constitutes a "pension plan" under the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), and provides the following information to comply with the alternative method of reporting and disclosure for unfunded plans maintained for a select group of management or highly compensated employees pursuant to 29 C.F.R. § 2520.104-23, under Section 110 of Title I of ERISA.

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|----|--|--|
| 1. | Name and address of the Employer:  | Tower Tech Holdings, Inc.<br>101 South 16th Street<br>P.O. Box 1957<br>Manitowoc WI 54221-1957 |
| 2. | Employer Identification Number:  | 88-0409160   |
| 3. | Tower Tech Holdings, Inc. maintains one or more plans primarily designed to provide deferred compensation benefits for a select group of management or highly compensated employees. |  |
| 4. | Number of such plans and the number of employees and board members who participate in each plan:   |  |

Number of Plans

Number of Participants

1

9

If you have any questions with regard to this filing, please contact the undersigned.

Very truly yours,

TOWER TECH HOLDINGS, INC.  
Plan Administrator

By Steven A. Henry



Tower Tech Systems, Inc.

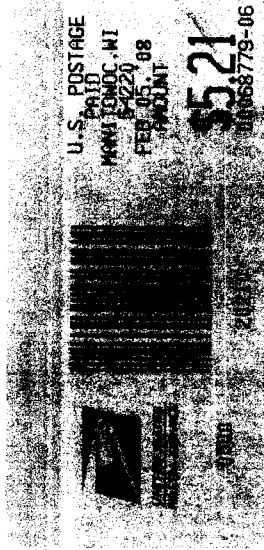
101 South 16th Street  
PO Box 1957  
Manitowoc, WI 54221-1957

TowerTech

**CERTIFIED MAIL™**



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**RETURN RECEIPT  
REQUESTED**

TOP HAT PLAN-EMP. BEN. SEC. ADMIN  
ROOM N-1513  
U.S. DEPARTMENT OF LABEO  
200 CONSTITUTION AVENUE N.W.  
WASHINGTON, D.C. 20210