

COMMERCIAL STATE BANK

519 East Broadway — PO Box 179
402-586-2266 Wausa NE 68786-0179 FAX 402-586-2175
www.wausabank.com

March 17, 2008

Top Hat Exemption
Pension and Welfare Benefits Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

08 MAR -2 AM 5:46

RE: Notice of Plans of Deferred Compensation

To the Secretary of Labor:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. Section 2520.104-23, the following information is provided by the undersigned employer.

1. Name and Address of Employer

Commercial State Bank
P.O. Box 179
Wausa, Nebraska 68786

2. Federal Employer Identification No. (EIN):

47-0130860

3. The Employer has adopted a plan of deferred compensation or welfare benefits primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. The plan was made effective on December 18, 2007.

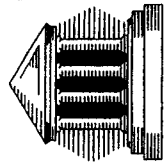
4. There are three participants in the plan.

Kindly acknowledge receipt of this filing by signing and returning to us a copy of this letter for acknowledgment purposes.

Sincerely,

A handwritten signature in black ink, appearing to read 'Doug Johnson', with a long horizontal flourish extending to the right.

Doug Johnson
President



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519 East Broadway
PO Box 179
Wausau NE 68786-0179

CERTIFIED MAIL™



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