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April 9, 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, DC 20210

**Re: Oftedal Construction, Inc. Deferred Compensation Plan  
EIN: 81-0307943**

Dear Sir or Madam:

We are filing on behalf of our client, Oftedal Construction, Inc., the enclosed statement permitted by Department of Labor Reg. § 2520.104-23(b).

Sincerely,

A handwritten signature in black ink that reads "Beth Nedrow".

Elizabeth A. Nedrow  
for Holland & Hart LLP

EAN/asf  
Enclosure

cc: J. Halvor Fuglevand

**Holland & Hart LLP**

Phone: [406] 252-2166 Fax: [406] 252-1669 [www.hollandhart.com](http://www.hollandhart.com)

401 North 31st Street Suite 1500 Billings, MT 59101 Mailing Address: P.O. Box 639 Billings, MT 59103-0639

Aspen Billings Boise Boulder Cheyenne Colorado Springs Denver Denver Tech Center Jackson Hole Salt Lake City Santa Fe Washington, D.C.

**STATEMENT REGARDING ALTERNATIVE FORM OF COMPLIANCE  
WITH ERISA REPORTING AND DISCLOSURE REQUIREMENTS**

Employer: Oftedal Construction, Inc. Deferred Compensation Plan

Address: P. O. Box 400  
Miles City, Montana 59301

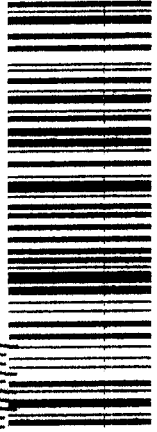
EIN: 81-0307943

The Employer has adopted the Oftedal Construction, Inc. Deferred Compensation Plan (the "Plan"). The Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of employees currently eligible to participate in the Plan is two. The Plan is the only such arrangement provided to employees of the employer.

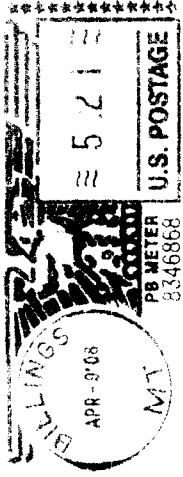
**HOLLAND & HART**

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