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Thompson Tractor Company, Inc.  
2401 Pinson Highway  
Birmingham, AL 35217  
205-841-6601

04/28/08 11:46

April 28, 2008

CERTIFIED MAIL –  
RETURN RECEIPT REQUESTED

Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue, NW  
Washington, D C. 20210

Re: Non-Qualified Deferred Compensation Plan

Gentlemen:

Pursuant to Department of Labor Regulations Section 2520.104-23, "Alternative Method of Compliance for Pension Plans for certain Selected Employees," under the Employee Retirement Income Security Act of 1974 ("ERISA"), please be advised as follows:

On June 1, 2007, Thompson Tractor Company, Inc., 2401 Pinson Highway, Birmingham, Alabama, adopted a Non-Qualified Deferred Compensation Plan for a select group of highly compensated employees as well as the company's directors. The plan sponsor's EIN number is 63-0377478.

The deferred compensation plan is maintained solely for the purpose of providing deferred compensation for the eligible select group of management or highly compensated employees and directors specified under the plan. The sponsor maintains one such plan, covering ten eligible employees as of the plan's effective date.

A copy of the above described plan will be furnished upon request.

Very truly yours,

Thomas McGoough  
Vice-President and Secretary

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Attalla

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Dothan  
Huntsville/Decatur

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