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LEONARD  
STREET  
AND  
DEINARD

U.S. DEPT. OF LABOR

08 JUL -2 PM 3:46

150 SOUTH FIFTH STREET SUITE 2300  
MINNEAPOLIS, MINNESOTA 55402  
612-335-1500 MAIN  
612-335-1657 FAX

JEFFREY P. CAIRNS  
612-335-1418 DIRECT  
JEFF.CAIRNS@LEONARD.COM

June 20, 2008

**Certified Mail – Return Receipt**

Top Hat Exemptions EBSA  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue  
Washington, DC 20210

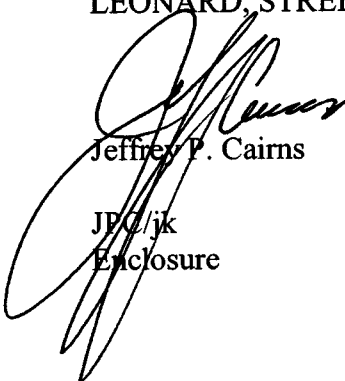
Re: Registration of Top Hat Plan for ACF, LLC  
Employer ID No.: 26-1993842

Dear Sir or Madam:

Enclosed for filing please find the Registration of Top Hat Plan for ACF, LLC.

Very truly yours,

LEONARD, STREET AND DEINARD



Jeffrey P. Cairns

JPC/jk  
Enclosure

5397642v1

LAW OFFICES IN MINNEAPOLIS • MANKATO • ST. CLOUD • WASHINGTON, D.C.

A Professional Association  
WWW.LEONARD.COM

**REGISTRATION OF TOP HAT PLANS**

To: Employee Benefits Security Administration

From: ACF, LLC

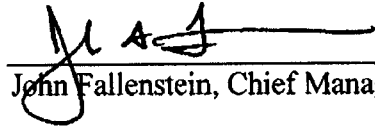
26-1993842

Employer's Identification No.: 26-1993842

Effective June 9, 2008, the above employer has adopted nonqualified deferred compensation plans (phantom unit plans) for the purpose of providing deferred compensation to a select group of management and highly compensated employees for which benefits are paid solely as needed from the general assets of the employer. This notice is intended to meet the reporting requirements specified in DOL Reg. Section 2520.104-23. The employer currently sponsors 2 non-qualified deferred compensation plans, and 2 employees are covered by the plans.

Submitted this 9 day of June, 2008.

By

  
\_\_\_\_\_  
John Fallenstein, Chief Manager

To be filed at: Top Hat Exemption EBSA  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue  
Washington, D.C. 20210

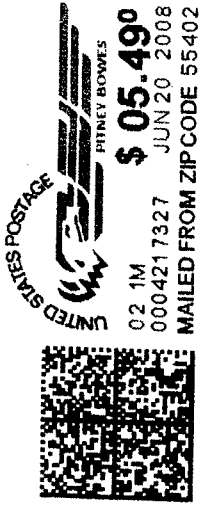
UNITED STATES MAIL



7005 1820 0002 1980 9910

TREET SUITE 2300  
NESOTA 55402

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200 Constitution Avenue  
Washington, DC 20210