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

ANGELA M. BOHMANN
612-335-1510 DIRECT
ANGELA.BOHMANN@LEONARD.COM

September 3, 2008

CERTIFIED MAIL 7001 0320 0000 6713 9445
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

Re: Employer Name: Cemstone Products Company
Employer Address: 2025 Centre Pointe Boulevard, Suite 300
Mendota Heights, MN 55120-1221
Employer I.D. Number: 41-0182850

Dear Sir or Madam:

On behalf of the above-referenced employer, I am writing to report the existence of a nonqualified deferred compensation plan covering employees who are members of a select group of management or highly compensated employees of the above referenced employer. This plan is in addition to other plans previously reported to the Department of Labor. At present, three (3) employees participate in the plan.

The employer is filing this notice to comply with Department of Labor Regulation § 2520.104-23.

Questions with respect to this matter may be addressed to the undersigned.

Very truly yours,

LEONARD, STREET AND DEINARD
Professional Association



Angela M. Bohmann

AMB/ejm

cc: Michael Fritz

Scott Rollin

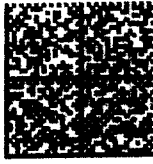
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