

2520090770541

DATE: December 17, 2008

TO: Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20210

FROM: Employer: Miller McDonald, Inc.
Employer I.D. Number: 41-1281737
Address: 513 Beltrami Ave
Bemidji, MN 56601
Phone: 218-751-6300

RE: Top Hat Plan Exemption


DATE: 12/17/08
TIME: 12:51

This document constitutes the statement required by 29 C.F.R. 2520, 104-23(a)(1) to be filed with the Secretary of Labor in respect to Nonqualified Benefit Plans maintained by the above employer.

The employer currently maintains one Nonqualified Benefit Plan for managerial and highly compensated employees. Copies of the plan will be provided to the Department upon the receipt of a written request.

The number of participants in each plan is as follows:

Plan 1 (seven)

Signed 

Glen Lindseth, President

MILLER McDONALD, INC.
CERTIFIED PUBLIC ACCOUNTANTS
513 BELTRAMI AVENUE
PO BOX 486
BEMIDJI, MINNESOTA 56619



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