

Secretary of Labor  
 Top Hat Plan Exemption  
 Employee Benefits Security Administration  
 Room N-1513  
 U.S. Department of Labor  
 200 Constitution Avenue, NW  
 Washington, D.C. 20210

09 JAN -8 PM 2:01

Re: Notice of Plan of Deferred Compensation

Dear Secretary:

Pursuant to Department of Labor Regulation section 2520.104-23, the undersigned company hereby files the following information with respect to its plan of deferred compensation.

1. Name and Address of Employer:

KAAPA Ethanol, L.L.C.  
 P.O. Box 238  
 8450 KAAPA Lane  
 Minden, Nebraska 68959

2. Federal Employer Identification No. (EIN):

47-0839950

3. The Employer maintains a plan of deferred compensation under separate agreement, known as the "KAAPA Ethanol, LLC Phantom Equity Appreciation Agreement" that has been entered into with an officer and executive employee of the Employer primarily for the purpose of providing deferred compensation to an employee who is a member of a select group of management or highly-compensated employees.

4. One employee is covered by this plan of deferred compensation at the date of this Notice.

Very truly yours,

**KAAPA ETHANOL, L.L.C.**

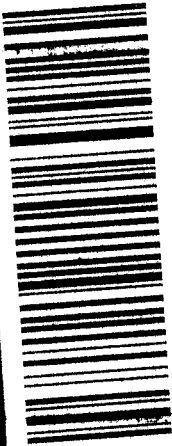
Dated: 12-24-08

By: Shana Dahlgren  
Shana Dahlgren Chief Financial Officer  
 Printed Name Title

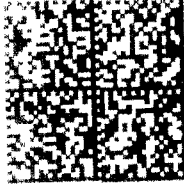


PO Box 238  
8450 KAAPA Lane • Minden, NE 68959

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