

December 31, 2008

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Top Hat Plan Exemption
Pension & Welfare Benefits Administration
Room N-5644
United States Department of Labor
200 Constitution Ave. N.W.
Washington, DC 20210

Re: Top Hat Exemption

To Whom It May Concern:

In compliance with 29 C.F.R. § 2520.104-23, the undersigned Employer provides the following information:

The Employer maintains a plan primarily for the purpose of providing unfunded deferred compensation for a select group of management or highly compensated employees. There is presently one Plan covering five (5) key employees. Other employees may be eligible in the future.

Company Address:
Redlinger Bros. Plumbing & Heating Co.
21 S. Broadway
Watertown, SD 57201

Company's Employer Identification Number: 46-0209720

The Employer will provide plan documents to the Secretary of Labor upon request.

Sincerely,



James Redlinger
Redlinger Bros. Plumbing & heating Co.



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Redinger Bros.
PLUMBING & HEATING CO.
21 SOUTH BROADWAY
P.O. BOX 316
WATERTOWN, SOUTH DAKOTA 57201-0316