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December 29, 2008

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

Dear Sir or Madam:

Re: Neu's Building Center, Inc.
Deferred Compensation Plan

On behalf of Neu's Building Center, Inc., I am enclosing a Top Hat filing form with respect to the Deferred Compensation Plan adopted by Neu's Building Center, Inc. on December 29, 2008. The filing is intended to meet the alternate form of compliance under the reporting and disclosure requirements of Part 1 of Title 1 of the Employment Income Security Act of 1974 ("ERISA"). See D.O.L. Reg. 2520.104-23(b).

Please acknowledge receipt of this filing by date-stamping an enclosed copy of this filing and returning it to me in the enclosed envelope.

Please call me if you have any questions.

Yours very truly,

Harvey R. Neu
President

Encs.

STATEMENT OF UNFUNDED PLAN
FOR SELECT GROUPS OF MANAGEMENT
OR HIGHLY COMPENSATED EMPLOYEES:
"TOP HAT" PLAN

Employer's Name: Neu's Building Center, Inc. (the "Employer")

Employer's Address: N95 W16915 Richfield Way
Menomonee Falls, WI 53051

Employer's Tax I.D.: 39-1761439

Plan Adoption Date: December 29, 2008

Employer's Declaration
Regarding Plan:

The Employer adopted a Deferred Compensation Plan (the "Plan") primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Any benefits from the Plan are paid as needed solely from the Employer's general assets.

Number of Employees
in Plan as of the
Date of Filing: Three (3).

Number of Deferred
Compensation Plans
Maintained by the
Employer: One (1).

A complete copy of the Plan documents are available upon request.

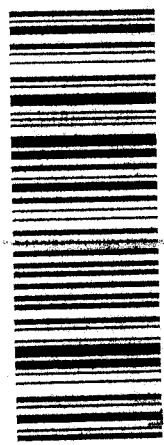
Dated this 29 day of December, 2008.

NEU'S BUILDING CENTER, INC.

BY Harvey R. Neu
Harvey R. Neu, President

PLACE STICKER AT TOP OF ENVELOPE
TO THE RIGHT OF RETURN ADDRESS
FIELD AT DOTTED LINE

CERTIFIED MAIL



7099 3400 0007 1414 6285

BUILDING CENTER, INC.
6915 Richmond Way Apt 202
Bellevue, WA 98005-1602

6915 Richmond Way Apt 202
Bellevue, WA 98005-1602



200 CONSTITUTION AVENUE, N.W.
WASHINGTON, DC 20010