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December 31, 2008

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

REPORTING AND DISCLOSURE STATEMENT

To the Secretary of Labor:

In order to comply with the requirements of the alternative reporting and disclosure method under ERISA, Title I, Part 1, as provided for an unfunded or insured pension plan for a select group of management or highly compensated employees in D.O.L. Reg. Sec. 2520.104-23, the following information is provided by the undersigned plan administrator:

- The name of the employer is: LOCO, Inc.
- The mailing address of the employer is: 6822 University Ave., Cedar Falls, IA 50613
- The employer's federal identification number (EIN) is: 42-1335976
- The plan of employer and the number of participants covered in each plan is: 1 participant
- (specify plan, effective date and number of employees covered)
Top Hat Plan, January 1, 2008, 1 covered Employee
Non-Qualified Deferred Compensation

The above-named employer maintains this plan primarily for the purpose of providing nonqualified deferred compensation in the form of salary continuation benefits to a select group of management or highly compensated employees. The employer will provide a copy of the agreement to the Secretary of labor upon request.

LOCO, Inc.

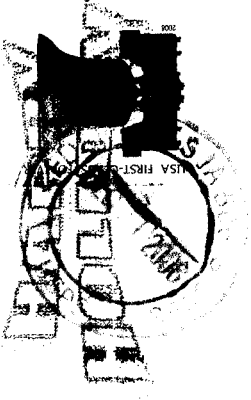
By: Michael Stewart
Plan Administrator

Date: 12/31/08

Michael and Jeanne Stewart
611 Starwood Drive
Cedar Falls, Iowa 50613

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