

9/10/09 AM 11:11

February 20, 2009

Top Hat Plan Exemption  
Plan and Welfare Benefits Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue N.W.  
Washington, D. C. 20210

Dear Sir or Madam:

Pursuant to Department of Labor Regulations, 29 C.F.R. § 2520.104-23, under Section 110 of Title I of the Employee Retirement Income Security Act of 1974, as amended, Lakes Gas Co. provides the following information in compliance with the alternative method of reporting and disclosure for unfunded plans maintained for a select group of management or highly compensated employees.

1. Name and address of Employer:

Lakes Gas Co.  
655 S. Lake Street  
Box 400  
Forest Lake MN 55025-2631

2. Employer Identification Number:

41-0827612

3. Lakes Gas. Co. maintains a plan or plans primarily to provide deferred compensation benefits for a select group of management or highly compensated employees.

4. Number of such plans and number of participants in each plan:

<u>Number of Plans</u>	<u>Number of Participants in Each Plan</u>
1	1

Lakes Gas Co.  
Plan Administrator

By Howard E. Sargeant  
Howard E. Sargeant, President



**LAKES GAS CO.**

655 S. Lake Street  
P.O. Box 400  
Forest Lake, MN 55025-0400



FOREST LAKE, MN 55025-0400

ADDRESS SERVICE REQUESTED



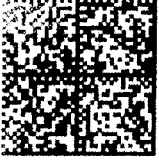
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