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EBSA/PUBLIC DISCLOSURE

2009 SEP -3 AM 6:47

August 26, 2009

612.977.8453
sbrunn@briggs.com

BY CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

Re: Amherst H. Wilder Top Hat Plan Termination

Dear Sir/Madam:

The top hat plan sponsored by Amherst H. Wilder Foundation, as provided in Amendment No. 1 to the Employment Agreement between Amherst H. Wilder Foundation and Thomas Kingston, was terminated on April 15, 2009. The top hat plan was previously adopted effective May 22, 2008, and notice of the plan under the alternative method for complying with the reporting and disclosure requirements of Part I of Title I of ERISA was sent on May 23, 2008. A copy of that notice is enclosed for your reference.

Very truly yours,

A handwritten signature in black ink that reads "Steve Brunn".

Stephen A. Brunn

Enclosure: 2177530v1 (Top Hat Letter Dated 5/23/08)

cc: Ann Huntrods

BY CERTIFIED MAIL
RETURN RECEIPT REQUESTED

May 23, 2008

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210

Re: Amherst H. Wilder Foundation Phantom Stock Agreement

Dear Sir/Madam:

Pursuant to the provisions of Department of Labor regulations at 29 CFR §2520.104-23, which provides an alternative method for complying with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974, you are hereby notified that Amherst H. Wilder Foundation maintains the Agreement identified below, which may be construed as a employee pension plan under ERISA, for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and that all benefits provided by this Agreement or plan are to be paid as needed solely from the general assets of that Employer.

Employer's Name:	Amherst H. Wilder Foundation
Employer's Address:	451 Lexington Parkway North St. Paul, MN 55104
Employer Identification Number:	41-0693889
Name of Plan:	Amendment No. 1 to Employment Agreement between Amherst H. Wilder Foundation and Thomas W. Kingston
Number of Participants in Plan:	1
Date of Approval:	May 22, 2008

BRIGGS
BRIGGS AND MORGAN

CERTIFIED MAIL



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U S DEPARTMENT OF LABOR
EMPLOYEE BENEFITS SECURITY
ADMINISTRATION
TOP HAT PLAN EXEMPTION
N-1513
200 CONSTITUTION AVENUE NW
WASHINGTON DC 20210