

Decimet Sales, Inc.
 14200 James Road
 Rogers, MN 55374
 P: 763-428-4321
 F: 763-428-8285



EBSA/PUBLIC DISCLOSURE
 2010 JAN 12 AM 8:07

CERTIFIED MAIL/RETURN RECEIPT REQUESTED

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

Dear Sir or Madam:

Effective December 22, 2009, Decimet Sales, Inc. entered into a Deferred Compensation Agreement (the "Agreement"), which provides deferred compensation benefits a certain key employee. The Agreement provides that deferred compensation benefits become payable following the key employee's termination of employment and upon certain other events described in the Agreement.

Decimet Sales, Inc. believes that the Plan constitutes a "pension plan" under the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), and provides the following information to comply with the alternative method of reporting and disclosure for unfunded plans maintained for a select group of management or highly compensated employees pursuant to 29 C.F.R. § 2520.104-23, under Section 110 of Title I of ERISA.

- | | | |
|----|--|---|
| 1. | Name and address of the Employer: | Decimet Sales, Inc.
14200 James Road
Rogers, MN 55374 |
| 2. | Employer Identification Number: | 41-1436473 |
| 3. | Decimet Sales, Inc. maintains one or more plans primarily designed to provide deferred compensation benefits for a select group of management or highly compensated employees. | |
| 4. | Number of such plans and the number of employees who participate in each plan: | |

Number of Plans

Number of Participants

1

1

If you have any questions with regard to this filing, please contact the undersigned.

Very truly yours,

Decimet Sales, Inc.
 Plan Administrator

By _____



Decimet Sales Inc.

**14200 James Rd.
Rogers, MN 55374**



02 1P
0002619093 JAN 05 2010
MAILED FROM ZIP CODE 55374
\$100.44
TITNEY BOWES

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

14200 James Rd
Rogers, MN 55374