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LEONARD  
STREET  
AND  
DEINARD

EBSA/PUBLIC DISCLOSURE  
2010 APR 20 AM 7:24

150 SOUTH FIFTH STREET SUITE 2300  
MINNEAPOLIS, MINNESOTA 55402  
612-335-1500 MAIN  
612-335-1657 FAX

JEFFREY P. CAIRNS  
612-335-1418 DIRECT  
JEFF.CAIRNS@LEONARD.COM

April 12, 2010

CERTIFIED MAIL

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

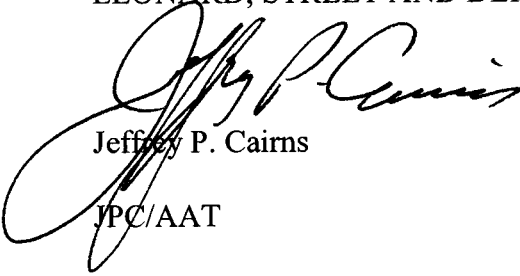
Re: Alco Manufacturing Corporation, LLC Phantom Unit Plan Delinquent Top Hat Filing  
EIN: 20-4668788

Dear Sir or Madam:

We are enclosing the registration statement required by DOL Reg. §2520.104-23 to exempt the Plan from the Form 5500 filing requirements. Contemporaneously with this filing, the employer-sponsor is filing, with the DFVCP, the required documentation and penalties as provided in the DFVC Program.

Very truly yours,

LEONARD, STREET AND DEINARD

  
Jeffrey P. Cairns

JPC/AAT

Enclosures (Top Hat Statement)

cc: Alco Manufacturing Corporation, LLC (w/encl)

**REGISTRATION OF TOP HAT PLAN**


To: Employee Benefits Security Administration

From: Alco Manufacturing Corporation, LLC

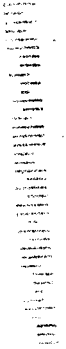
Employer's Identification No.: 20-4668788

The above employer has adopted (January 1, 2007) a nonqualified deferred compensation plan for the purpose of providing deferred compensation to a select group of management and highly compensated employees for which benefits are paid solely as needed from the general assets of the employer. This notice is intended to meet the reporting requirements specified in DOL Reg. Section 2520.104-23. The employer currently sponsors 1 non-qualified deferred compensation plan, and nine employees are covered by the plan.

Submitted this 31<sup>st</sup> day of March, 2010.

  
By: Peter Duffney its CFO

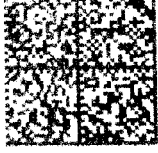
To be filed at: Top Hat Exemption EBSA  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue  
Washington, D.C. 20210



A Professional Association



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MAILED FROM ZIP CODE 55402

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Employee Benefits Security Administration  
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Washington, DC 20210