

July 1, 2010

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

Re: Farmers Union Oil Company of Moorhead, Minnesota

Dear Sir or Madam:

This constitutes the statement required by 29 C.F.R. Section 2520.104-23 to be filed with the Secretary of Labor with respect to the agreements that might constitute one or more unfunded pension plans maintained for a select group of management or highly compensated employees of Farmers Union Oil Company of Moorhead, Minnesota (the "Company").

The Company currently maintains two agreements. Each agreement provides deferred compensation to an employee of the Company who is part of a select group and the agreements, in the aggregate, are maintained by the Company primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. This letter is also intended to constitute the filing required for any future similar agreements that might be adopted for other members of a select group of employees of the Company.

The current number of employees covered by the agreement is two. Copies of the agreement will be provided to the Secretary upon request. The Company's address and employer identification number are:

Farmers Union Oil Company of Moorhead, Minnesota
1321 Center Avenue
Moorhead, MN 56560
EIN: 41-0251105

Please feel free to contact the undersigned if you require any additional information.

Sincerely,

WINTHROP & WEINSTINE, P.A.

By - 

Thomas A. Walker

Cc: Mr. Kent Satrang
Joel Johnson, Esq.
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WINTHROP WEINSTEIN

ATTORNEYS AND COUNSELORS AT LAW



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