

July 19, 2010

Thomas A. Walker  
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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: H.M. Cragg Co.**

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 the unfunded pension plans maintained for a select group of management or highly compensated employees of H.M. Cragg Co. (the "Company").

The Company currently maintains one program, the H.M. Cragg Co. Executive Benefits Program, that is 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 plansthat might be adopted by the Company or 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 3. Copies of the agreement will be provided to the Secretary upon request. The Company's address and employer identification number are:

H. M. Cragg Co.  
 7674 Washington Avenue South  
 Eden Prairie, Minnesota 55344  
 EIN: 41-0948899

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

Sincerely,

WINTHROP & WEINSTINE, P.A.

By -

  
 Thomas A. Walker

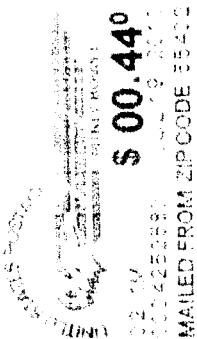
Cc: Ms. Stephanie Aamodt

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WINTHROP WEINSTINE

ATTORNEYS AND COUNSELORS AT LAW



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