



REUBEN JOHNSON & SON, INC.

P.O. Box 3068 • 5300 Stinson Avenue • Superior, Wisconsin 54880

2520103440544

Telephone (715) 394-7771
FAX (715) 394-7776

**VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

September 30, 2010

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

EBSA/PUBLIC DISCLOSURE
2010 OCT -5 PM 1:33

Re: Alternative Method of Compliance with Reporting and Disclosure Requirement

Dear Sir or Madam:

On behalf of Reuben Johnson & Son, Inc. (the "Company"), I am filing this statement with you under Regulation Section 2520.104-23. I understand that this filing satisfies the reporting disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974.

Name and Address of Employer: Reuben Johnson & Son, Inc.
5300 Stinson Avenue
PO Box 3068
Superior, WI 54880

Employer Identification Number: 39-0981333

Number of Top Hat Plans: 1

Number of Employees in the Top Hat Plan: 5

The Company's Top Hat Plan is maintained for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Benefits under the Top Hat Plan are paid as needed solely from the general assets of the Company. Upon request, we will provide you with a copy of the Top Hat Plan document.

Please contact the undersigned if you have any questions or require additional information.

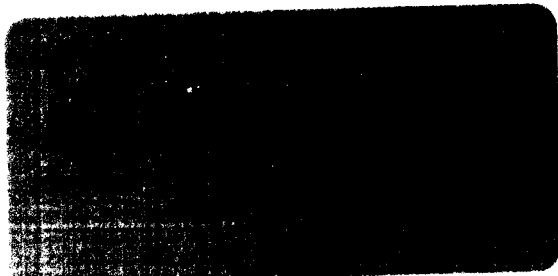
Sincerely,

Daniel E. Markham
Corporate Secretary

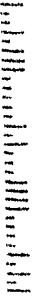
Serving the Midwest for Over Fifty Years • An Equal Opportunity Employer



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