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October 25, 2011

U.S. Department of Labor
Public Disclosure Office
200 Constitution Avenue NW
Room N1513
Washington, DC 20210

RE: "Top Hat" phantom equity plan statement

Dear Sir/Madame:

I am the Certified Public Accountant for Suburban Manufacturing, Inc. Pursuant to Reg. 2520.104-23, I write regarding a new corporate "top hat" phantom equity plan under ERISA dated June 30, 2011.

Pursuant to the regulation, and as authorized by the plan administrator, I provide the following statement for the plan:

Name of Employer: Suburban Manufacturing, Inc.

Address of Employer: 301 Chelsea Road
Monticello, MN 55362

Name of Plan: Phantom Equity Agreement

Employer Identification Number: 41-1400322

Plan Administrator: Mr. Brad Barger

Contact Person for Questions: Scott O. Trobec, CPA
332 Minnesota St Ste W-1385
St. Paul, MN 55101
(651) 209-8772

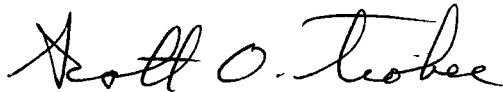
Declarations: Suburban Manufacturing, Inc. maintains this plan primary for the

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purpose of providing deferred compensation for one highly compensated employee. This plan is the only deferred compensation plan for this corporate employer. This plan applies to only one employee of the corporation.

Please contact me with any questions regarding the foregoing plan statement or if you wish to request any additional information regarding the plan.

Sincerely,

A handwritten signature in black ink that reads "Scott O. Trobec". The signature is written in a cursive style with a large, stylized initial 'S'.

Scott O. Trobec, CPA

C: Mr. Brad Barger

