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EBSA/PUBLIC DISCLOSURE

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December 15, 2011

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: McC, Inc.**

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 individually or collectively potentially might constitute one or more unfunded pension plans maintained for a select group of management or highly compensated employees of McC, Inc. (the "Company") and McC Acquisition, Inc., its parent corporation.

The Company currently maintains one program consisting of a plan covering 7 employees and separate agreements for the employees, copies of which will be provided to the Secretary upon request. Each agreement provides current and deferred compensation to an employee who is part of a select group of management or highly compensated employees. This letter is also intended to constitute the filing for any future similar agreements that might be adopted for other members of a select group of employees of the Company.

The Company's address and employer identification numbers are:

McC, Inc..  
7900 69<sup>th</sup> Avenue  
Greenfield, MN 55373  
EIN: 41-1737489

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

Sincerely,

WINTHROP & WEINSTINE, P.A.

Thomas A. Walker

cc: Mr. Mark W. Schmid  
6517430v1



WINTHROP WEINSTEIN

ATTORNEYS AND COUNSELORS AT LAW



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