

Dec. 19th, 2012

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BUSA/PUBLIC/REGUL

CERTIFIED MAIL-RETURN RECEIPT REQUESTED

Top-Hat Plan Exemption
PWBA
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Midwest Railcar Repair, Inc. Phantom Stock Deferred Compensation Agreement

Dear Sir or Madam:

On behalf of the plan administrator referenced above, the following is a list of the information required by DOL Reg. § 2520.104-23:

Employer's Name: Midwest Railcar Repair, Inc.

Employer's Address: 25965 482nd Avenue, Brandon, South Dakota 57005

Employer's EIN: 46-0402930

Name of Plan: Midwest Railcar Repair, Inc. Phantom Stock Deferred Compensation Agreement

The Plan is maintained for select management or highly compensated employees.

Number of Plans: 1

Number of Employees in Plan: 1

Sincerely,



GREG CARMON

~~President~~ Sect/Treasurer

cc: Jean H. Bender
Travis Humpal

Smook
300 River Oak Street
Brandon, SD 57005



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