



**BRATNEY
COMPANIES**
Design · Build · Equipment Solutions

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February 13, 2013

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
U.S. Department of Labor
200 Constitution Ave, NW
Washington, DC 20210

2013 FEB 19 PM 1:43

RE: K.B.C. Group, Inc. executive employment benefit plan

Dear Mr. Secretary:

This corporation entered into an employee benefit plan on December 11, 2012, which is primarily established and maintained for the purpose of providing a deferred compensation and salary continuation to a select group of highly compensated employees.

There are four employee participants in this plan.

The pertinent employer data is as follows:

Employer: K.B.C. Group, Inc.
3400 109th Street
Urbandale, IA 50322
(515) 270-2417

Employer Identification Number: 421403990

This statement is filed under authority of DOL Regulation 2520.104-23.

Very truly yours,

Peter K. Bratney
CEO

