

**KRAUS-ANDERSON, INCORPORATED****CERTIFIED MAIL****Return Receipt Requested**

Receipt No.

TO: Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue NW
Washington, D. C. 20210

RE: Agreement for Supplemental Executive Retirement Pay

This statement constitutes a filing under 29 C.F.R. §2520.104-23 for Kraus-Anderson, Incorporated, a Minnesota corporation (the "Employer"). The Employer's EIN is 41-0358300 and its address is shown above. The Employer maintains the above-referenced plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees that presently covers one (1) employee. This is the only plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees presently maintained by the Employer. If you need any further information, please call or write me.

Very truly yours,

____/____

cc: Stephen E. Gottschalk, Esq.