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November 15, 2013

U.S. Department of Labor
Employee Benefits Security Administration
200 Constitution Avenue N.W.
Washington, D.C. 20210

Re: Abrasives, Incorporated Stock Appreciation Rights Plan

Gentlemen:

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974 for unfunded pension plans covering a select group of management or highly compensated employees, specified in Department of Labor Relations, 29 C.F.R §2520.104-23, the following information is provided by Abrasives, Incorporated, located in Glen Ullin, ND:

Name and Address of Employer:	Abrasives Incorporated 4090 Highway 49 Glen Ullin, ND 58631
Employer Identification Number:	45-0416381

Abrasives, Incorporated maintains the above plan primarily for the purpose of providing deferred compensation for select members of management or highly compensated employees, and four such members are covered under the plan.

Best Regards,



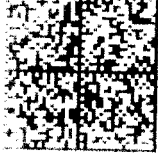
Robert J. Hartman

RJH:kmg

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