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WINTHROP WEINSTINE
ATTORNEYS AND COUNSELORS AT LAW

2013 DEC 31 11:10

December 19, 2013

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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: Rainbow Tree Company
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 an unfunded pension plan maintained for a select group of management or highly compensated employees of Rainbow Tree Company ("the "Company").

The Company currently maintains one plan covering 11 employees, a copy of which will be provided to the Secretary upon request. The plan provides deferred compensation to employees who are 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:

Rainbow Tree Company
11571 K-Tel Drive
Minnetonka, Minnesota 55343
EIN: 41-1463241

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

Sincerely,

WINTHROP & WEINSTINE, P.A.



Thomas A. Walker

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