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December 20, 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: Pioneer Power, Inc.**

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 the unfunded pension plans maintained for a select group of management or highly compensated employees of Pioneer Power, Inc. (the "Company").

The Company currently maintains one program, the Pioneer Power, Inc. Deferred Compensation Plan, that is maintained by the Company primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. This letter is also intended to constitute the filing required for any future similar plans that might be adopted by the Company or agreements that might be adopted for other members of a select group of employees of the Company.

The current number of employees covered by the agreement is 3. Copies of the Plan will be provided to the Secretary upon request. The Company's address and employer identification number are:

Pioneer Power, Inc.  
570 Hatch Avenue  
St. Paul, Minnesota 55117  
EIN: 41-0663282

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

Sincerely,

WINTHROP & WEINSTINE, P.A.

By -   
Thomas A. Walker

Cc: Mr. Bryan Norman

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