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January 8, 2014

Top Hat Plan Exemption
 Employee Benefits Security Administration
 Room N-1513
 U.S. Department of Labor
 200 Constitution Avenue N.W.
 Washington, D.C. 20210

***Re: Alternative Method of Compliance with Reporting and Disclosure Requirements
 Pursuant to Section 2520.104-23 of the Department of Labor Regulations***

Dear Sir or Madam:

On behalf of Air Tractor, Inc., we are hereby submitting the following information with respect to its top-hat plan, pursuant to DOL Regulation Section 2520.104-23:

I. EMPLOYER NAME, ADDRESS AND TAXPAYER IDENTIFICATION NUMBER:

Air Tractor, Inc.
 P.O. Box 485
 Olney, Texas 76374-0485
 Taxpayer Identification Number: 75-1337101

II. STATEMENT AS TO PLAN:

Air Tractor, Inc. maintains, the Air Tractor, Inc. Management Incentive Plan ("Plan") for the benefit of a select group of management or highly compensated employees. The primary purpose of the Plan is to attract and retain qualified and competent employees upon whose efforts and judgment the company's success is largely dependent. The number of employees participating in the Plan is three (3).

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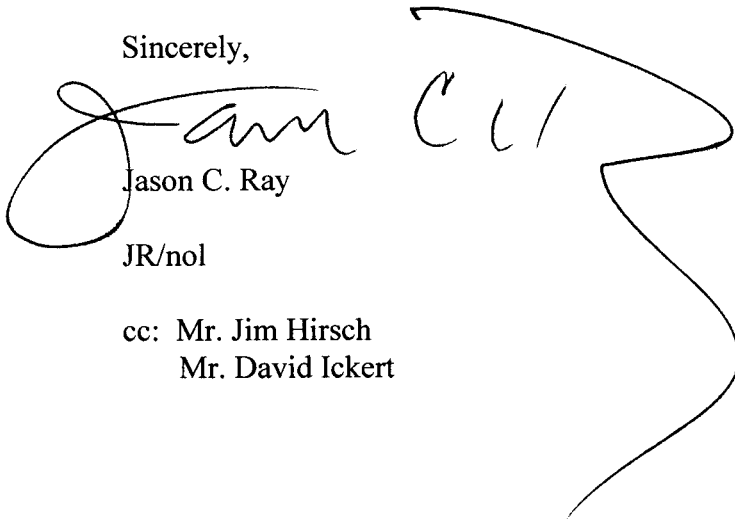
III. ERISA COMPLIANCE:

The company is making this filing with respect to the Plan solely as a protective measure in the unlikely event that the Plan would be determined at some point to be an employee benefit plan as defined in section 3(3) of ERISA. This form and this filing are not, and should not be construed as, an admission by the company that the Plan is an employee benefit plan subject to ERISA for any purpose.

IV. COPY OF AGREEMENTS:

A copy of the Plan will be provided to the Department of Labor upon request.

Sincerely,

A large, stylized handwritten signature in black ink, appearing to read "Jason C. Ray". The signature is written over the typed name and extends significantly to the right and downwards.

Jason C. Ray

JR/nol

cc: Mr. Jim Hirsch
Mr. David Ickert

