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**GODFREY & KAHN** S.C.

780 NORTH WATER STREET  
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2014 JAN 22 PM 2:03  
January 22, 2014

**BY CERTIFIED MAIL  
RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N1513  
U.S. Department of Labor  
200 Constitution Avenue NW  
Washington, DC 20210

RE: Top Hat Filing

Dear Sir/Madam:

On behalf of our client Hard and Soft Fishing, Inc., the following information is provided in compliance with the requirements for the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended, for unfunded or insured pension plans for a select group of management or highly compensated employees, as specified in Department of Labor Regulations, 29 C.F.R. §2520.104-23:

Name and Address of Employer:

Hard and Soft Fishing, Inc.  
525 Jefferson St.  
Fort Atkinson, WI 53538

Employer Identification Number: 75-2995086

Number of Unfunded Deferred Compensation Plans  
Maintained by Employer Covered by this Statement: 1

Number of Employees Initially in Plan: 1

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Hard and Soft Fishing, Inc. maintains the plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. A copy of the plan will be provided to the Secretary of Labor upon request.

Very truly yours,

GODFREY & KAHN, S.C.



Lecia D. Johnson

LDJ:llk  
cc: Kurt Kellogg

\* \* \* \* \*

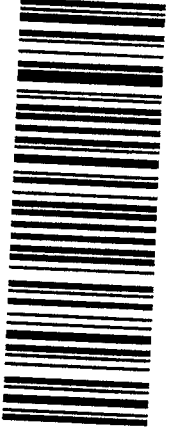
Pursuant to Circular 230 promulgated by the Internal Revenue Service, if this correspondence, or any attachment hereto, contains advice concerning any federal tax issue or submission, please be advised that it was not intended or written to be used, and that it cannot be used, for the purpose of avoiding federal tax penalties unless otherwise expressly indicated.

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THF #7

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