

2520130092916



2010 Kenwood Ave.
PO Box 430
New Hampton, IA 50659
641-394-6789

February 1, 2014

VIA CERTIFIED MAIL

United States Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Ave., N.W., Ste N-1513
Washington, D.C. 20210

RE: Croell Redi-Mix, Inc. Supplemental Executive Retirement Plan

Dear Sir or Madam:

In accordance with Department of Labor Regulation § 2520.104-23, this letter will serve as the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended, for a pension plan for a select group of management or highly compensated employees.

1. Croell Redi-Mix, Inc. (the "Sponsor"), an Iowa corporation, maintains and sponsors a nonqualified Supplemental Executive Retirement Plan (the "Plan").
2. The address of the Sponsor is 2010 Kenwood Ave., PO Box 430, New Hampton, IA 50659.
3. The employer identification number assigned by the Internal Revenue Service to the Sponsor is 42-1029170.
4. The Sponsor declares it maintains the following plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. There are 21 employees participating in the Plan.
6. A copy of the plan document will be furnished upon request.

Sincerely,

A handwritten signature in black ink, appearing to read "Kurt Croell", written over a horizontal line.

Kurt Croell, President

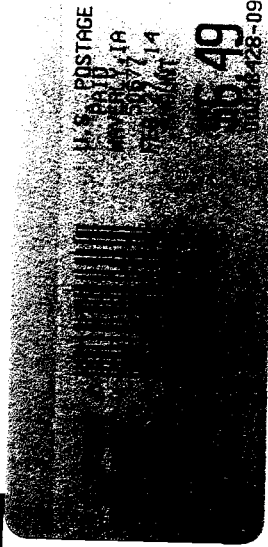


CROELL REDI-MIX
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