

## NBW Insurance Group

NEVIN BREHM BIRD WISCHMEIER

April 8, 2014

Top Hat Plan Exemption  
Pension & Welfare Benefits Administration  
Room N-5644  
United States Department of Labor  
200 Constitution Ave. N.W.  
Washington, D.C. 20210

APR 21 2014

**RE: Top Hat Exemption**

To Whom It May Concern:

In compliance with 29 C.F.R. § 2520.104-23, the undersigned Employer provides the following information:

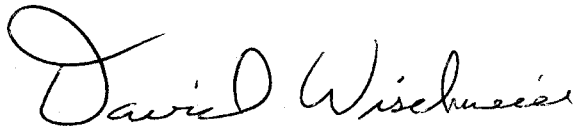
The Employer maintains a plan primarily for the purpose of providing unfunded deferred compensation for a select group of management or highly compensated employees. There is presently one Plan covering one employee. Other employees may be eligible in the future.

NBW Co.  
706 2<sup>nd</sup> Ave S, Suite 600  
Minneapolis, MN 55402

46-2109418

The Employer will provide plan documents to the Secretary of Labor upon request.

Sincerely,



David Wischmeier, JD, CLU  
Vice President & Secretary



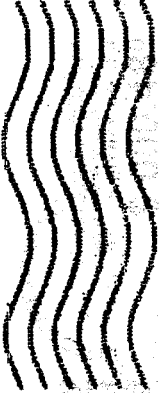
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