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U.S. DEPT. OF LABOR  
EBSA/PUBLIC DISCLOSURE  
05 AUG -5 AM 11:01

July 26, 2005

Top-Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue NW  
Washington, DC 20210

Dear Sir or Madam:

RE: Deferred Compensation Plan

This statement is being filed in compliance with 2520.104-23 of the ERISA regulations in connection with the Deferred Compensation plan, (in the form of a Performance Share Plan), entered into on July 18, 2005 between the undersigned as employer and two key management employees. The following sets forth the information required in the regulations:

1. The employer's name and address is:  
Wilber Co  
P. O. Box 517  
Wilber, NE 68465
2. The employer's EIN is: 47-0593732
3. The employer maintains a plan primarily for providing deferred compensation to a select group of management employees.
4. The employer currently has two plan for two employees.
5. We agree to provide the Department of Labor a copy of the plan documents on the Department of Labor's request.

Sincerely,

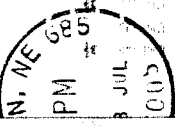
Wilber Co



Thomas G. Damkroger  
President

cc: John Bergmeyer

Wilber Co.  
7101 South 82nd Street, Suite A  
Lincoln, NE 68516



MAILED FROM ZIP CODE 68516

TOP-HAT PLAN EXEMPTION  
PENSION AND WELFARE BENEFITS ADMINISTRATION  
ROOM N-5644  
US DEPARTMENT OF LABOR  
200 CONSTITUTION AVENUE NW  
WASHINGTON DC 20210

