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PAUL W. CHAMBERLAIN
RYAN R. KUHLMANN

CHAMBERLAIN LAW FIRM
Attorney at Law

MEG TURNER, Legal Assistant

1907 Wayzata Boulevard, Suite 130
Wayzata, MN 55391
952/473-8444 • Fax 952/473-3501
E-mail: paul@bulldoglaw.com

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October 7, 2014

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

Re: Skybridge Americas, Inc. Equity Growth Participation Plan

29 CFR 25.20-104-23 STATEMENT

Dear Secretary of Labor:

We represent Skybridge Americas, Inc. We submit this statement pursuant to 29 CFR 2520.104-23 on behalf of the plan administrator of the Skybridge Americas, Inc. Equity Growth Participation Plan ("Plan").

Name and Address of Employer: Skybridge Americas, Inc.
7600 69th Avenue
Greenfield, MN 55373

Employer Identification Number: 20-8442380

Skybridge Americas, Inc. maintains the Plan for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Skybridge Americas, Inc. maintains only one such Plan. Currently zero employees are participants in the Plan, due to an eligibility requirement of a minimum of two years of employment, which has not yet been met.

Yours very truly,

Paul W. Chamberlain

PWC:rrk

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CHAMBERLAIN LAW FIRM

1907 Wayzata Boulevard, Suite 130, Wayzata, MN 55391

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