

December 19, 2014

Thomas A. Walker
(612) 604-6568
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Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20210

Re: Bryant Rolstad Consultants, LLC

Dear Sir or Madam:

This constitutes the statement required by 29 C.F.R. Section 2520.104-23 to be filed with the Secretary of Labor with respect to an unfunded pension plan maintained for a select group of management or highly compensated employees of Bryant Rolstad Consultants, LLC (the "Company").

The Company currently maintains one agreement for the benefit of one employee, a copy of which will be provided to the Secretary upon request. The agreement provides deferred compensation to an employee who is part of a select group of management or highly compensated employees. This letter is also intended to constitute the filing for any future similar agreements that might be adopted for other members of a select group of employees of the Company.

The Company's address and employer identification numbers are:

Bryant Rolstad Consultants, LLC
3033 Excelsior Blvd, Suite 460
Minneapolis, MN 55416
EIN: 41-1903667

Please feel free to contact the undersigned if you require any additional information.

Sincerely,

WINTHROP & WEINSTINE, P.A.



Thomas A. Walker

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HAPPY
HOLIDAYS

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