

August 7, 2015

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

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Re: Filing Pursuant to Reg. Sec. 2520.104-23

Dear Sir or Madam:

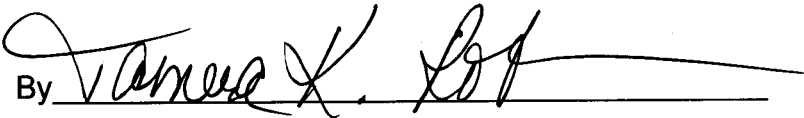
We are sending you this notice to update you on the status of the Stratacor (formerly known as Dental Benefit Plans of Minnesota) 457B Plan, located at 500 Washington Avenue South, Suite 2060, Minneapolis, Minnesota 55415, EIN 41-1852523 ("Employer"), maintains the above plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. There are 5, and 1, employees, respectively, in each of the plans.

The Employer agrees to provide plan documents to the Secretary upon request.

Please direct any communications in this matter to the undersigned.

Very truly yours,

Tamera K. Robinson  
Senior Vice President and Chief Financial Officer  
Stratacor  
500 Washington Ave. S., Suite 2060  
Minneapolis, MN 55415

By 

Tamera K. Robinson

Its Senior Vice President and Chief Financial Officer

**STRATA**COR™

StrataCor  
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Minneapolis, MN 55415-1163

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