

BENEFITS & BUSINESS LAW ADVISORS, PLLC

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February 4, 2016

VIA U.S. Mail

Top Hat Plan Exemption
Employee Benefits Security Administration, Room N-1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20001

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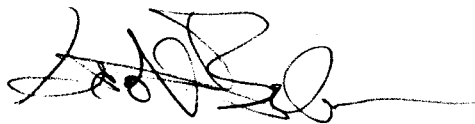
Re: 2015 Plaas, Inc. Deferred Compensation Plan
Employer: Plaas, Inc.
Address: 1427 Old West Main Street, Red Wing, MN 55066
EIN: 41-1345464

To Whom It May Concern:

Pursuant to Regulation 2520.104-23, the above-named Employer submits this letter to satisfy the Plan's filing obligation under ERISA. The Plan is maintained by the Employer primarily for the purpose of providing deferred compensation to three employees. No other such Plans are maintained by the Employer, or if such plans exist, a letter has been previously filed.

Please do not hesitate to contact me if further information is required.

Sincerely,



Scott A. Becker, Esq.

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LAW ADVISORS, PLLC**
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