

September 12, 2018

**Via Certified Mail**  
**Return Receipt Requested**

2520183370060

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

Ladies/Gentlemen:

Pursuant to the Department of Labor Regulations, 29 C.F.R. §2520.104-23, under Section 110 of Title I of the Employee Retirement Income Security Act of 1974, the undersigned employer provides the following information in compliance with the alternative method of reporting and disclosure for unfunded plans maintained for a select group of management or highly compensated employees.

1. Name and Address of Employer:  
Lester Building Systems, LLC  
1111 Second Avenue South  
Lester Prairie, MN 55354
2. Employer Identification Number:  
20-1262938
3. Lester Building Systems, LLC maintains plans primarily to provide deferred compensation benefits for a select group of management or highly compensated employees.
4. Number of such Plans and number of Participants in each Plan reported herein:

<u>PLAN</u>	<u>PARTICIPANTS</u>
1 – Long Term Incentive Compensation Agreements	4
2 – Key Employee Retention Bonus Plan	1

Lester Building Systems, LLC  
Plan Administrator

By: \_\_\_\_\_

*John R. Hill*  
John R. Hill

Its: President

September 12, 2018

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Lester Building Systems, LLC  
Plan Administrator

By: \_\_\_\_\_

*John R. Hill*  
\_\_\_\_\_  
John R. Hill  
\_\_\_\_\_  
Its: President

September 17, 2018

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**VIA CERTIFIED MAIL-RETURN RECEIPT REQUESTED**

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

Re: Lester Building Systems, LLC (FEIN#20-1262938)  
Our File No. 45876.1

Dear Sir or Madam:

Enclosed for filing on behalf of Lester Building Systems, LLC is the Top Hat Plan exemption letter pursuant to Department of Labor Regulation 29 C.F.R. § 2520.104-23 under Section 110 of Title I of the Employee Retirement Income Security Act of 1974.

If you have any questions, please do not hesitate to give me a call at your convenience.

Very truly yours,



**Michael R. Nixt**  
Attorney At Law  
P: (612) 877-5380  
Mike.Nixt@lawmoss.com

MRN/dk  
Enclosures

cc: John R. Hill (*w/attachment, via e-mail*)  
Dave F. Senger, Esq. (*w/attachment, via e-mail*)  
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ESSA/PUBLIC DISCLOSURE  
2018 SEP 26 AM 10:35

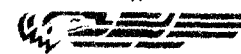
**CERTIFIED MAIL**



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**Moss & Barnett**

150 South Fifth Street  
Suite 1200  
Minneapolis, MN 55402

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