



**VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

September 1, 2018

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ERISA/PUBLIC DISCLOSURE
2018 OCT -2 PM 2:15

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

Re: Alternative Method of Compliance with Reporting and Disclosure Requirement

Dear Sir or Madam:

On behalf of RJ Nelson Co., Inc. (the "Company") I am filing this statement under Section 110 of the Employee Retirement Income Security Act of 1974 ("ERISA") and the regulations thereunder found at C.F.R. § 2520.104-23. I understand that this filing satisfies the reporting and disclosure requirements of Part 1 of Title I of ERISA with respect to the Plans identified herein.

Name and Address of Employer: RJ Nelson Co., Inc.
2437 Avenue M
Council Bluffs, IA 51501

Employer Identification Number: 42-1377776

Name of the Plan Subject to this Filing: RJ Nelson Co., Inc. Deferred Compensation Plan

Number of Plans Subject to this Filing: 1

Number of Employees in the Plan: 1

The Company's Top Hat Plan is maintained for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Benefits under the Top Hat Plan is paid as needed solely from the general assets of the Company. Upon request, we will provide you with a copy of the Top Hat Plan documents, as required by ERISA Section 104(a)(1).

Please contact the undersigned if you have any questions or require additional information.

Sincerely,

Jason Mass

Chief Finance Officer



R. J. NELSON COMPANY INC.

"Comfort You Can Trust"
2437 AVENUE M
COUNCIL BLUFFS, IOWA 51501

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