

LETTER OF AGREEMENT  
between  
MESABA AVIATION, INC.  
and  
THE AIRCRAFT MECHANICS AND RELATED EMPLOYEES  
in the service of  
MESABA AVIATION, INC.  
as represented by  
THE AIRCRAFT MECHANICS FRATERNAL ASSOCIATION

THIS LETTER OF AGREEMENT (the “2006 Restructuring Letter of Agreement”) is made and entered into in accordance with the provisions of the Railway Labor Act, as amended, by and between MESABA AVIATION, INC. (hereinafter referred to as the “Company”) and the AIRCRAFT MECHANICS AND RELATED EMPLOYEES in the service of MESABA AVIATION, INC., as represented by THE AIRCRAFT MECHANICS FRATERNAL ASSOCIATION (hereinafter referred to as “AMFA” or the “Association”).

WHEREAS, the Company and the Association have reached agreement in this 2006 Restructuring Letter of Agreement concerning amendments to their current collective bargaining agreement (the “1999 AMFA CBA”) and, as amended by this 2006 Restructuring Letter of Agreement, such amended agreement (the “2006 Amended AMFA CBA”) is in furtherance of the Company’s effort to successfully reorganize through the Chapter 11 bankruptcy process; and

NOW THEREFORE, it is hereby agreed as follows:

**I. Recitals.** The parties agree that amendments to the 1999 AMFA CBA are based on the most complete and reliable information available to the Company; the Company has provided AMFA with all relevant information reasonably necessary to enable AMFA to evaluate the Company’s proposals and AMFA’s counterproposals; the amendments permit the Company to avoid irreparable harm and provide for the appropriate changes to the 1999 AMFA CBA that are necessary, fair, and equitable in order to permit the successful restructuring and reorganization of the Company in Chapter 11 and the continuation of its business; and the balance of equities favors this Letter of Agreement and the Company’s adherence thereto.

**II. 2006 Amended AMFA CBA. Attached as Exhibit A.**

**III. Compensation**

**A. Wage Rate Reductions**

Amend the rate tables in Article 23, Schedule A as follows:

1. An 8.5% wage rate reduction will be implemented on December 1, 2006.
2. Across-the-Board (“ATB”) increases will be as follows: 1% on 12/01/2007; 1% on 12/01/2008 and 1% on 12/01/2009.

3. If the duration is not extended per Article 24 (i.e., the duration remains 12/01/2010) there will be an additional 1.5% increase on 12/01/2010 and each 12/01 thereafter until a new CBA is reached. If the duration is extended per Article 24 to 5/31/2012, there will be an additional 1.5% increase on 12/01/2012 and each 12/1 thereafter until a new CBA is reached.

**B. Wage Recovery**

1. If the number of aircraft in revenue service is seventy-nine (79) or greater, there shall be an additional increase to the scale on 12/01/2010 of 3%.
2. If the number of aircraft in revenue service is seventy-nine (79) or greater, there shall be an additional increase to the scale on 12/01/2011 of 2%.
3. If the number of aircraft in revenue service on 12/01/2011 is one hundred twenty (120) or greater, the 2% provided in paragraph B2 above increase shall be 3%.
4. If the number of aircraft in revenue service is greater than forty-nine (49), there shall be a scale increase of 0.12% per additional aircraft with a maximum increase per year (to be applied at the end of the year) as follows: 12/01/2007 0%; 12/01/2008 1%; 12/01/2009 2%; 12/01/2010 1%.  
[See chart]

#### **IV. Premiums**

Premiums set forth in Article 7.B – E shall increase consistent with the percentages set forth in paragraphs III A.2 and A.3. If the contract is extended as provided in Article 24, then such premiums shall increase in the same percentage as provided in paragraph III.B above, except they shall not increase beyond the premiums set forth in the 1999 AMFA CBA.

#### **V. Work Rules**

1. Amend Article 14 to provide employees working on a holiday shall receive 8 hours of holiday pay at one (1) times their applicable rate for all hours worked on a holiday.
2. Amend Articles 9.B, 14.C and 14.H to eliminate four (4) hour call-in pay.
3. Amend Article 12.A to reduce sick rate accrual to 48 hours per year (four (4) hours for every full month of service). Effective 12/01/2010 increase to 72 hours per year (six (6) hours for every full month of service).
4. Amend Article 12.A.8 sick time will be paid at 75% of the employee's regular rate of pay. Effective 12/01/2010 sick time will be paid at 100% of the employee's regular rate of pay.
5. Amend Article 10.A to provide ten (10) fewer hours of vacation accrual at each level. Effective 12/01/2010 restore ten (10) hours to each level of accrual.
6. Amend Article 14.N to eliminate holiday pay and vacation from the calculation of overtime. Effective 12/01/2010 restore vacation to be considered for calculation of overtime.
7. Amend Article 21.G.4 to reduce uniform allowance to \$150.

#### **VI. Quarterly Incentive Plan**

Delete Article 19 – Discretionary Incentive Compensation.

#### **VII. Profit Sharing Plan**

**Effective Date of Profit Sharing Plan:** December 1, 2006

**Profit Sharing Pool:** Twenty percent (20%) of Pre-Tax Income in excess of four percentage points (4%) of the Pre-Tax Profit Margin plus an additional 5 percent (5%) of Pre-Tax

Income in excess of eight percentage points (8%) of Pre-Tax Profit Margin plus an additional 5 percent (5%) of Pre-Tax Income in excess of twelve percentage points (12%) of Pre-Tax Profit Margin will be the Profit Sharing Pool.

<b>Pre-Tax Income:</b>	Net Income before deducting for income taxes, but excluding extraordinary items and restructuring costs.
<b>Pre-Tax Profit Margin:</b>	Net Income before deducting for income taxes, but excluding extraordinary items and restructuring costs, expressed as a percentage of Total Revenue.
<b>Eligibility:</b>	All employees of Mesaba Aviation, Inc. who have completed one year of service as of March 31st of the year for which Pre-Tax Income is being measured.
<b>Allocation:</b>	For each eligible employee, a pro rata share of the Profit Sharing Pool for each fiscal year based on the ratio of the employee's Considered Earnings for the year to the aggregate amount of Considered Earnings for all eligible employees that year.
<b>Considered Earnings:</b>	As currently defined in the Company's 401(k) for that portion of the fiscal year for which the employee was eligible to participate.
<b>Payment Date:</b>	By no later than July 1 of the following fiscal year.
<b>Distribution:</b>	Paid in cash
<b>Relationship to Other Programs:</b>	Incremental to all other incentive plans.
<b>Documentation Plan Expenses:</b>	Plan documentation including Plan to pay reasonable fees and expenses including distribution expense. AMFA will be provided with the plan documentation so it may review it for consistency with the terms of this paragraph.
<b>Duration:</b>	Participation by AMFA represented employees will be from December 1, 2006 to one hundred eighty (180) days prior to the applicable amendable date.

#### **VIII. Bankruptcy Protection Language**

A. Claim

1. Upon the effective date of this 2006 Restructuring Letter of Agreement as set out in paragraph D. below, AMFA will have an allowed general unsecured pre-petition claim in the Company's Chapter 11 case in the amount of \$4.8 million (the "AMFA Claim"), with respect to the concessions made by AMFA, and calculated consistent with paragraph 3 below. In addition, AMFA shall retain claims based on unsettled grievances asserting pre-petition breaches of the collective bargaining agreement as well as contingent claims for unpaid employee wages, vacation pay or other benefits as set out in the Proof of Claim dated January 31, 2006 as such Proof of Claim may be hereafter modified or amended consistent with applicable provisions of the Bankruptcy Code and Federal Rules of Bankruptcy Procedure. AMFA shall have no other claims in respect of the AMFA CBA or any other agreement between the Company and AMFA, except as provided above. The National Executive Council of AMFA will have the authority to determine the manner of distribution of the consideration to be provided in respect to such claims, provided that the manner of distribution is legal and complies with all applicable regulations. Within 14 days of a request by the Company, which request shall not be earlier than 28 days before the Company intends to file a proposed disclosure statement and plan of reorganization, the National Executive Council of AMFA shall provide the Company with a description of the manner of such distribution for inclusion in the plan of reorganization for the Company. Nothing in this paragraph shall prevent the National Executive Council of AMFA from providing the description of the manner of such distributions prior to a request from the Company.
2. The AMFA Claim shall receive distributions under any plan of reorganization confirmed in this case on the same terms and conditions and on a pro rata, pari passu basis, as all other allowed general unsecured pre-petition claims against the Company; provided, however, the Company reserves the right to separately classify certain claims (other than the AMFA Claim) for administrative convenience and treat such claims differently.
3. At a minimum, employees represented by AMFA will receive a percentage of the consideration provided to all company employees covered by collective bargaining agreements that is no less than the percentage the Association's cost reductions, as calculated for the categories and time periods in the attachment, represents of the total labor cost reduction, as calculated in the same categories and time periods, for all employees covered by collective bargaining agreements.
4. The AMFA Claim shall not be allowed for voting purposes. The AMFA Claim may be assigned or transferred so long as such assignment or

transfer is consistent with any order governing the trading of claims. Any assignee or transferee of the AMFA Claim shall take such claim subject to all of the terms and conditions of this Letter of Agreement and any plan of reorganization for the Company.

5. To the extent that there are any asserted or unasserted unsettled pre-petition grievance claims arising out of, in connection with, or related to the 1999 AMFA CBA, they shall not be elevated in status as a result of this Letter of Agreement becoming effective or assumed, but shall have the same priority and status that they would have had in the absence of this Letter of Agreement, subject to any defenses or objections that the Company may raise; provided, however, in the event of an assumption of this Letter of Agreement and the 2006 Amended AMFA CBA, no more than \$150,000 will be paid on account of pre-petition grievances (identify) as costs and expenses of administration of the Chapter 11 case.
6. No claims shall arise by either the Company or AMFA as a result of the Company's requests for section 1113 relief or the parties' entry into the 2006 Amended AMFA CBA amending the 1999 AMFA CBA, except as expressly provided under the terms of the 2006 Amended AMFA CBA, including this Letter of Agreement. Any claim for rejection of the 2006 Amended AMFA CBA that arises at any time after the effective date of the 2006 Amended AMFA CBA and prior to the effective date of any Chapter 11 plan of reorganization for the Company shall be treated in the Chapter 11 case or any other superseding bankruptcy cases as a pre-petition general unsecured claim against the Company and shall not be entitled to priority, as an expense of administration of the Chapter 11 case, any superseding bankruptcy cases, or otherwise, except to the extent that such claims are for compensation, contributions to a defined contribution plan (but only to the extent otherwise due under the terms of the 2006 Amended AMFA CBA) or benefits, in each case, in connection with services rendered to, or an act or omission by, the Company during the pendency of this Chapter 11 case and prior to such rejection in which case such claims shall be accorded status as administrative expenses of the Chapter 11 case to the full extent permitted by law. The parties reserve their rights with respect to the amount of any claim arising from rejection of any CBA. Notwithstanding the foregoing, if the Company agrees to any additional administrative or general unsecured claims for any other union arising from any rejection of such union's restructured collective bargaining agreement, AMFA shall be entitled to administrative or general unsecured claims to the same extent.

B. Assumption of the 2006 Restructuring Letter of Agreement and Limited Waiver of Future Recourse to Section 1113

1. Assumption of this 2006 Restructuring Letter of Agreement.

The 2006 Amended AMFA CBA will become effective on December 1, 2006 provided approval by the Bankruptcy Court has occurred and there has been satisfaction of such other conditions as are set forth in paragraph D; provided however, that notwithstanding that the 2006 Amended AMFA CBA shall become effective, it shall not be considered a post-petition agreement for purposes of priority of any claims, nor shall it be assumed or deemed assumed by the Company as an executory contract unless and until a Chapter 11 Plan of Reorganization for the Company shall have been confirmed by order of the Bankruptcy Court and substantially consummated, and shall have the same status as if it had been entered into and became effective prior to commencement of the Chapter 11 case on October 13, 2005. Any plan of reorganization for the Company shall provide for assumption of the 2006 Amended AMFA CBA, to the extent such agreement has not been rejected pursuant to the provisions of this Letter of Agreement, and the Company agrees that it will not file, sponsor or support confirmation of a plan of reorganization that does not provide for assumption of the 2006 Amended AMFA CBA, to the extent such an Agreement has not been rejected pursuant to the provisions of this Letter of Agreement.

2. Limited Waiver of Future Recourse to Section 1113

- a. Except as otherwise provided in paragraph IV.B.2.b. of this Letter of Agreement, Mesaba will not file or support any motion pursuant to 11 U.S.C. §§ 1113, 1113(e), or any other provision of the Bankruptcy Code, seeking rejection or modification of, or relief or interim relief from, the 2006 Amended AMFA CBA (a “Motion”) and Mesaba will actively oppose any such Motion if filed by another party.
- b. Mesaba reserves the right to file or support any Motion only if the following requirements are met (i) if, after December 1, 2006, there is a material deterioration in the financial condition or financial prospects projected in Mesaba’s business plan (Northstar Model 3 dated July 10, 2006) presented to AMFA and the other unions on July 10, 2006, whether because of general economic circumstances or otherwise; or (ii) if such actions are essential to prevent imminent cessation of operations or liquidation. All requirements and provisions of Section 1113 will also remain applicable to any such Motion. AMFA reserves its right to object to such Motion and nothing in this Letter of Agreement shall be

construed as an agreement by AMFA to such modifications or relief.

C. Bankruptcy Actions

The Company and the Association shall take the following actions to seek the approval of this 2006 Restructuring Letter of Agreement by the bankruptcy court in *In Re Mesaba Aviation, Inc., dba Mesaba Airlines*, Case No. 05-39258 GFK (Bankr. D. Minn.) (the "Bankruptcy Case"):

1. The Company shall file a motion for approval of this 2006 Restructuring Letter of Agreement under applicable provisions of the Bankruptcy Code as soon as practical once the Conditions to Effectiveness as set forth in paragraph D. below have been met;
2. The Company shall, to the extent reasonably practicable, provide AMFA with copies of, and a reasonable opportunity to comment on, all motions, applications, proposed orders, pleadings and supporting papers prepared by the Company for filing with the bankruptcy court relating to court approval of this 2006 Amended AMFA CBA; and
3. Both the Company and AMFA shall support and seek the approval of this 2006 Amended AMFA CBA in the Bankruptcy Case without condition, qualification or exception; shall use their best efforts to obtain the support of the Official Committee of Unsecured Creditors and other parties and stakeholders for this 2006 Amended AMFA CBA; and shall take every reasonable action necessary to obtain judicial approval of this 2006 Amended AMFA CBA in the Bankruptcy Case without condition, qualification or exception, including filing of motions, objections and appeals.

D. Conditions to Effectiveness

This Letter of Agreement shall become effective on December 1, 2006 provided there has been a satisfaction or waiver of all the conditions provided below and shall run concurrently with the 2006 Amended AMFA CBA including any status quo period:

1. The Company implementing through binding agreement (or legal unilateral authority) revisions to (i) the labor contracts of the Company's other unionized employees and (ii) the wages, benefits and working conditions of the Company's non-union employees so that each groups revisions are reasonably projected to produce a comparable percentage



reduction (i.e., equivalent percentage to two tenths of a percent) in payroll costs over a comparable period;<sup>1</sup> and

2. AMFA membership ratification of the 2006 Amended AMFA CBA under AMFA's Constitution and By-Laws, and execution by AMFA's National Director (or his designee); and
3. Approval by the Company's Board of Directors, if required; and
4. Approval by the Bankruptcy Court of the 2006 Amended AMFA CBA and entry of an order of the Court authorizing the Company's entry into the 2006 Amended AMFA CBA.

AMFA may waive one or all of conditions 1, 2, or 3. above at its discretion.

E. Covenants

1. If, subsequent to the effective date and during the term of the 2006 Amended AMFA CBA, excluding any status quo period, the Company concludes any agreement with the ALPA, AFA, or the TWU on matters relating to equity compensation to be paid to employees represented by any of those unions that is more favorable to those unions than the agreements reached with AMFA, then those more favorable terms shall be automatically applied to AMFA-represented employees.
2. If subsequent to the effective date and during the term of the 2006 Amended AMFA CBA, excluding any status quo period, the Company makes a material aggregate improvement in the wages rates, work rules, benefits or other compensation of ALPA, AFA, or TWU-represented employees (without an equivalent offset in another area or other compensation), then such improvement or its proportional hard dollar equivalent shall be automatically applied to reduce the labor cost savings agreed upon for AMFA-represented employees.
3. AMFA shall be given semi-annual access during the term of the 2006 Amended AMFA CBA to relevant Company financial and other data necessary to measure and audit actual labor cost savings and stock allocation, if applicable, for the AFA, ALPA, and TWU employees.

F. Amendments to 1999 AMFA CBA

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<sup>1</sup> Attachment B contains the costing sheets reflecting the Company's intended revisions for each group. Signing this Letter of Agreement, along with Attachment B by AMFA is confirmation by AMFA that the revisions intended to be implemented by the Company for other groups satisfy the "comparable percentage" requirement set forth in this paragraph. The Company will provide sufficient information to AMFA to verify the terms in the costing sheets.

Except as specified in this Letter of Agreement, the 1999 AMFA CBA is not changed, and such unchanged terms shall become part of the 2006 Amended AMFA CBA.

G. Release and Indemnification

1. In addition to any other release provisions provided for in a plan of reorganization for the Company, any plan of reorganization for the Company will include the same plan release provision for (a) the Company, and each of its current or former officers, directors, employees, agents, attorneys, accountants, advisors, consultants, actuaries, investment bankers, experts and other representatives, and (b) AMFA, the National Executive Council of the Aircraft Mechanics Fraternal Association, and each of their current or former members, officers, committee members, employees, advisors, attorneys, accountants, actuaries, investment bankers, consultants, agents and other representatives, with respect to any liability such person or entity may have in connection with or related to the Mesaba Airlines bankruptcy case, the formulation, preparation, negotiation, dissemination, implementation, administration, confirmations or consummation of any of the plan of reorganization, the disclosure statement concerning the plan of reorganization, the 2006 Amended AMFA CBA, this 2006 Restructuring Letter of Agreement, or any contract, release or other agreement or document created, modified, amended, terminated or entered into in connection with either the plan of reorganization or any agreement between the Company and AMFA, or any other act taken or omitted to be taken in connection with the Company's bankruptcy. The Company will use its best efforts to cause the order approving this 2006 Restructuring Letter of Agreement to include comparable release provisions in respect of the 2006 Restructuring Letter of Agreement and all other related agreements. Upon request of AMFA, the Company, at its full expense for costs and fees, will appear and intervene, or, if intervention is not authorized, file an amicus brief, asserting and defending the application of these release provisions in any relevant proceeding relating to the application of these release provisions to AMFA.
2. Indemnification. The Company hereby agrees to indemnify and hold harmless AMFA, the National Executive Council of the Aircraft Mechanics Fraternal Association, and each of their current or former members, officers, committee members, employees, advisors, attorneys, accountants, actuaries, investment bankers, consultants, agents and other representatives (each, an "Indemnified Person") from any and all losses, damages, fines, penalties, taxes, expenses, claims, lawsuits, or administrative charges of any sort whatsoever (including reasonable attorney's fees and costs arising in connection with the investigation and defense of any such matter) relating to, concerning or connected with the

negotiation or implementation of the 2006 Amended AMFA CBA and any other document or agreement forming part of the 2006 Restructuring Letter of Agreement which is in any way related to or connected with any of the foregoing (any such event, a "Claim" for purposes of this paragraph only) provided however, (i) Mesaba shall have no indemnification obligation to the extent that a Claim against an Indemnified Person is finally determined by a court of competent jurisdiction to have resulted from the gross negligence, fraud or willful misconduct of such Indemnified Person; (ii) the Indemnification Procedures set forth below are met; (iii) Mesaba will only be liable for 50% of the first 3 million obligation for the defense, settlement and/or satisfaction of a Claim, and 100% thereafter; and (iv) Mesaba shall have no obligation to provide indemnification with respect to any Claim based upon, relating to or arising out of any determination by AMFA of the manner of distribution or allocation of benefits. This indemnification obligation shall continue in full force and effect without regard to the duration clause contained in this 2006 Restructuring Letter of Agreement.

3. Indemnification Procedure

- a. An Indemnified Person must give prompt notice to the Company of the facts and circumstances that may constitute a Claim under paragraph G.2; provided, however, that any delay by an Indemnified Person in giving such notice shall not relieve Mesaba of its obligations under paragraph G.2. except to the extent that such delay causes material damage or prejudice to Mesaba.
- b. Mesaba shall be entitled to participate in a judicial or administrative proceeding concerning an actual or potential Claim (an "Action") and, upon ten (10) days notice to the applicable Indemnified Person, may assume the defense of such Claim with counsel of Mesaba's choosing and reasonably satisfactory to the Indemnified Person. Upon assumption of the defense of an Action by Mesaba, Mesaba shall control the defense of the Indemnified Person and nothing that follows shall allow any other person to maintain or assume control of such defense. Following any assumption of the defense of an Action by Mesaba, Mesaba shall not be liable for any subsequent fees of legal counsel or other expenses incurred by the Indemnified Person in connection with the defense of such Action, subject to reimbursement for actual out-of-pocket expenses incurred by the Indemnified Person as the result of a request for cooperation or assistance by Mesaba; provided, however, if, in the reasonable opinion of outside counsel to the Indemnified Person, there exists an actual, material conflict of interest between Mesaba and the Indemnified Person, Mesaba shall be liable for the legal fees and expenses of separate counsel

to the Indemnified Person; provided, further, the Indemnified Person shall have the right to participate in the defense of an Action with its own counsel at its own expense.

- c. No compromise or settlement of any Action shall be binding on Mesaba for purposes of Mesaba's obligations under paragraph G.2. without Mesaba's express written consent, which consent shall not be unreasonably withheld. Mesaba shall not compromise or settle any Action or otherwise admit to any liability for any Claim on a basis that would reasonably be expected to adversely affect the future activity or conduct of the Indemnified Person without the prior written consent of the Indemnified Person, which consent shall not be unreasonably withheld.
- d. In the event Mesaba assumes the defense of any Action under this paragraph 3, Mesaba shall (i) keep AMFA and the applicable Indemnified Person informed of material developments in the action, (ii) promptly provide AMFA and such Indemnified Person with copies of all pleadings, responsive pleadings, motions and other similar legal documents and papers received in connection with the Action, (iii) permit AMFA and such Indemnified Person and their counsel, to the extent practicable, to confer on the defense of the Action, and (iv) permit AMFA and such Indemnified Person and their counsel, to the extent practicable, an opportunity to review all legal papers to be submitted prior to their submission. The parties shall provide to each other such assistance as may be reasonably required to ensure the proper and adequate defense of the Action, and each party shall use its good faith efforts and cooperate with each other party to avoid the waiver of any privilege of another party.

## **IX. Duration**

Article 24 shall reflect the following:

1. Except as otherwise provided in this Agreement, this Agreement shall become effective as of December 1, 2006 and shall continue in full force and effect until and including November 30, 2010, and shall renew itself each succeeding December 1st thereafter, except that a written notice of intended change may be served in accordance with Section 6, Title I of the Railway Labor Act, as amended, by either party no more than one hundred eighty (180) days prior to November 30, 2010, or November 30 in any year thereafter.
2. If, on or before November 30, 2010, the Company has 79 or more aircraft in revenue service, the amendable date above of November 30, 2010 shall be extended to May 31, 2012.

3. At the request of either party during the one hundred eighty (180) days prior to the amendable date the parties will participate in private facilitation of their negotiations.

This Letter of Agreement shall be effective upon signing and its terms shall run concurrent with and become amendable with the basic agreement to the extent so provided herein.

FOR MESABA AVIATION, INC

FOR THE AIRCRAFT MECHANICS  
FRATERNAL ASSOCIATION

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John G. Spanjers  
President and COO

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Kevin D. Wildermuth  
Region III Director

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William Poerstel  
Vice President - Flight Operations and  
Technical Operations

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James Schafer  
Airline Representative

---

Brian Randow  
Director – Labor Relations

---

Neil White  
Airline Representative

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Nathan Winch  
Airline Representative

**ATTACHMENT A**

2006 Amended AMFA CBA

**ATTACHMENT B**

[Costing sheets]



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UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MINNESOTA

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In re:

MESABA AVIATION, INC.,  
DBA MESABA AIRLINES,

Bky. 05-39258 (GFK)  
Chapter 11

Debtor.

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UNSWORN CERTIFICATE OF SERVICE

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I, Michael L. Meyer, declare under penalty of perjury that on November 27, 2006, copies of :

1. Letter of Agreement between Mesaba Aviation, Inc. and the Aircraft Mechanics and Related Employees;

were served by sending a true and correct copy to each party 1) via electronic mail and 2) by sending a copy thereof by enclosing same in an envelope with first class postage prepaid and depositing same in the post office at Minneapolis, Minnesota, as marked on the attached Service List.

Dated: November 27, 2006

/e Michael L. Meyer (72527)