

MEUWISSEN, FLYGARE AND SZARZYNSKI, P.A.

Certified Public Accountants

Park National Bank
5353 Wayzata Boulevard Suite 606
Minneapolis, Minnesota 55416
612/541-1996

2520032543389

Top Hat Plan Exemption
Pension and Welfare Benefit Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington D.C. 20210

RE: Top Hat Plan Exemption
Meuwissen, Flygare & Szarzynski Ltd.
ID No. 41-1670081

Dear Sir/Madam:

This document lists the information required by 29 C.F.R., Department of Labor Regulation Section 2520.104-23(a)(1) to be filed with the Secretary of Labor in respect to a Pension Benefit Plan maintained by the above employer.

The employer currently maintains a Deferred Compensation Plan for employees who are members of a select group of management or who are highly compensated.

THIS INFORMATION IS BEING FILED WITHIN THE 120 DAYS OF THE EFFECTIVE PLAN DATE AND NOT UNDER THE DEPARTMENT OF LABOR AMNESTY PROGRAM. THE PLAN EFFECTIVE DATE IS DECEMBER 1, 1992.

Employer Name: Meuwissen, Flygare & Szarzynski Ltd.

Employer Address: 5353 Wayzata Boulevard, Suite 606
Minneapolis, MN 55416

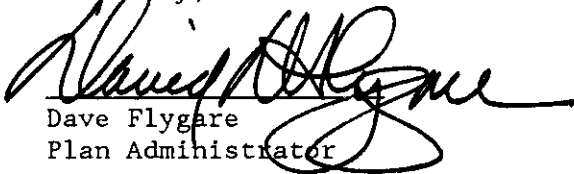
Employer ID#: 41-1670081

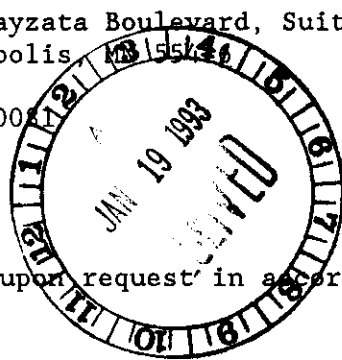
Number of Participants: 4

Plan documents will be provided upon request in accordance with ERISA section 104(a)(1).

Please contact me if you have any questions on any of the above information

Sincerely,


Dave Flygare
Plan Administrator



MN 55416
41-1670081