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August 25, 1992

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

Re: The Thomas Irvine Dodge Foundation

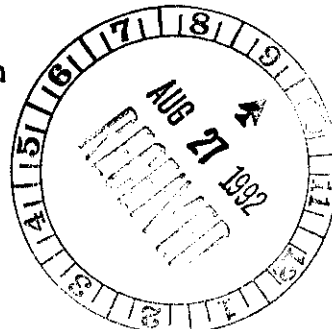
Dear Sir or Madam:

This statement constitutes the statement required by 29 C.F.R. Section 2520.104-23 to be filed with the Secretary of Labor with respect to the unfunded pension plans maintained for a select group of management or highly compensated employees by the Thomas Irvine Dodge Foundation, operating as the Dodge Nature Center (the "Center").

The Center currently maintains one non-qualified deferred compensation plan. This Plan is maintained by the Center primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of participants in the Plan is one (1), James Malkowski, former Executive Director for the Center. Copies of the Plan will be provided to the Secretary upon request. The Center's address and employer identification number are as follows:

Thomas Irvine Dodge Foundation  
1795 Charlton Street  
West St. Paul, Minnesota 55118

EIN: 41-6081794

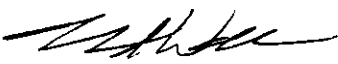


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Please feel free to contact the undersigned if you require any additional information.

Very truly yours,

WINTHROP & WEINSTINE, P.A.

By -   
Thomas A. Walker

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