

THE MAGUIRE

2520032544163

Insurance & Risk Management Professionals

A G E N C Y

March 29, 1994

CERTIFIED MAIL/RETURN RECEIPT REQUESTED

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

Dear Sir or Madam:

Pursuant to Department of Labor Regulations, 29 C.F.R. S-2520.104-23, under Section 110 of Title I of the Employee Retirement Income Security Act of 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:

Maguire Agency, Inc.
1935 W. County Road B2
Suite 241
Roseville, MN 55113

2. Employer Identification Number:

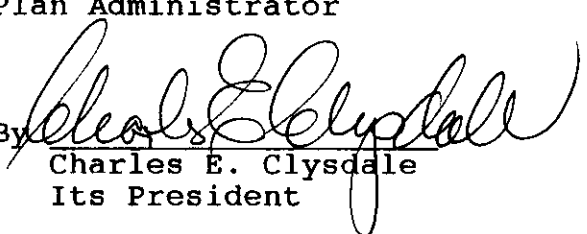
41-1296120

3. Maguire Agency, Inc. maintains a plan 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:

<u>Plan</u>	<u>Number of Participants</u>
<u>2</u>	<u>2</u>

Maguire Agency, Inc.
Plan Administrator

By 
Charles E. Clysdale
Its President