

3-26, 2003

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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

**2520032540349**

We understand that your department has general jurisdiction over Employee Benefits Plans. Therefore, we are notifying you of a nonqualified deferred compensation arrangement which we are offering to certain officer, management and highly-compensated employees of our Company.

We are: United Operations, Inc. of Minneapolis  
5005 Cheshire Lane North, Suite 1  
Plymouth, MN 55446-3715

41-1620145

The deferred compensation arrangement will initially cover two employees.

Claims for benefits under the arrangement may be filed with the Administrator. Written notice of the disposition of a claim will be furnished to the claimant within 90 days after the application is filed.

If the claim is denied, a letter of explanation will be sent to the claimant. This letter will include instructions on how to improve the claim, submit it for further consideration and request a hearing. The final decision on the claim will be made within 60 days of the review and will be communicated to the claimant. Specific reasons for the decision will be given.

The Plan Administrator is:

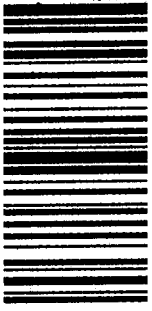
President  
United Operations, Inc. of Minneapolis  
5005 Cheshire Lane North, Suite 1  
Plymouth, MN 55446-3715

Sincerely,

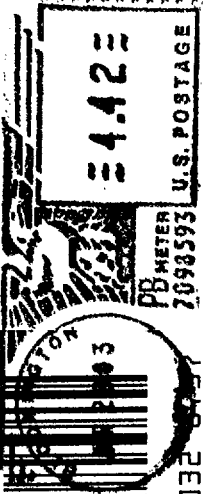


LARKIN, HOFFMAN, DALY & LINDGREN, LTD.  
1500 WELLS FARGO PLAZA  
7900 XERXES AVENUE SOUTH  
BLOOMINGTON, MINNESOTA 55431

CERTIFIED MAIL



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