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U.S. DEPT. OF LABOR
ERISA DISCLOSURE

5500 Opportunity Court
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July 18, 2002

Secretary of Labor
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

2520032900329

Re: Opportunity Partners 457 Deferred Comp Plan

Dear Secretary:

Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the [Name of Plan] (the "Plan"), the undersigned intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974 ("ERISA"), which alternative form of compliance is provided in the aforesaid Regulations Section.

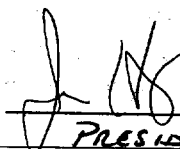
Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Name and Address of Employer: Opportunity Partners, Inc.
5500 Opportunity Ct, Minnetonka, MN 55343
2. Employer's Employer Identification Number: 41-0737221
3. The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and that there are one employees in such plan at this time.

Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide Plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,

By:


PRESIDENT

Opportunity Partners



Building Futures Together

5500 Opportunity Court
Minnetonka, MN 55343

SECRETARY OF LABOR
PENSION BENEFIT ADMIN - ROOM N-5644
US DEPT OF LABOR
200 CONSTITUTION AVE NW
WASHINGTON DC 20210

