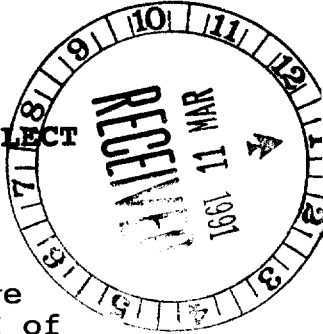


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**ALTERNATIVE REPORTING AND DISCLOSURE STATEMENT
FOR NON-QUALIFIED DEFERRED COMPENSATION PLANS FOR A SELECT
GROUP OF MANAGEMENT OR HIGHLY COMPENSATED EMPLOYEES**



To the Secretary of Labor:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. § 2520.104-23, the following information is provided by the undersigned employer.

Name and Address of Employer: Midwest Special Services, Inc.
900 Ocean Street
St. Paul, Minnesota 55106

Employer Identification No.: 41 - 0746072

Midwest Special Services, Inc. maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of Plans and
Participants in Each Plan: 1 Plan covering 1 employee (or
 Plans covering , , and
 employees, respectively.)

Dated Feb 22, 1991.

Midwest Special Services, Inc.

By *S. J. [Signature]*
Plan Administrator