

BRIGGS AND MORGAN

PROFESSIONAL ASSOCIATION

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80 SOUTH EIGHTH STREET
MINNEAPOLIS, MINNESOTA 55402
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03 JAN 30 PM 2:46

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(612) 334-8579

WRITER'S E-MAIL
cnestingen@briggs.com

2520032901957

January 23, 2003

BY CERTIFIED MAIL: 7000 1530 0004 8369 6327
RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
US Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

**Re: Alternative Reporting and Disclosure Statement for
a Nonqualified Deferred Compensation Plan**

Gentlemen:

In accordance with 29 CFR Section 2520.104-23 of the Department of Labor Regulations, which provides an alternative method for complying with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, you are hereby notified that Winning Edge, Inc. maintains the Plan identified below for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and that all benefits provided by this Plan are paid as needed solely from the general assets of that Employer.

Employer's Name: Winning Edge, Inc.

Employer's Address: 1821 Halgren Road
Maple Plain MN 55359

Employer Identification Number: 41-1538960

Name of Plan: Winning Edge, Inc. Deferred Compensation Agreement
with Neal Sorensen

Number of Employees Covered by the Plan: 1

Total Number of Employees of the Company: 28

Briggs and Morgan, P.A.


Carolyn S. Nestingen

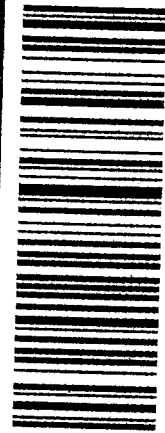
cc: Sandi Olson, President, Winning Edge, Inc.

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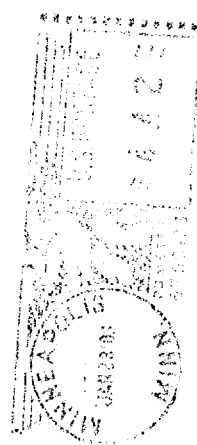
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MEMBER — LEX MUNDI, A GLOBAL ASSOCIATION OF INDEPENDENT LAW FIRMS

CERTIFIED MAIL

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US DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE NW
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