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LAW OFFICES  
**MOSS & BARNETT**

A PROFESSIONAL ASSOCIATION

4800 NORWEST CENTER

90 SOUTH SEVENTH STREET

MINNEAPOLIS, MINNESOTA 55402-4129

TELEPHONE (612) 347-0300

FACSIMILE (612) 339-6686

DAVE F. SENGER  
(612) 347-0262  
E-Mail: SengerD@moss-barnett.com

December 10, 1998

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. §2520.104-23, under Section 110 of Title I of the Employee Retirement Income Security Act of 1974, the undersigned representative for employer provides the following information in 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:  
  
Viking Collection Service, Inc.  
11095 Viking Drive  
Minneapolis, MN 55459
2. Employer Identification Number:  
  
41-1226381
3. Viking Collection Service, Inc. maintains a plan primarily to provide deferred compensation benefits for a select group of management or highly compensated employees.



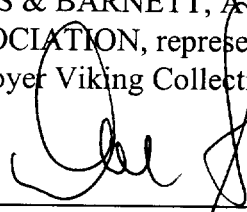
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4. Number of such Plans and number of Participants in the Plans:

<u>Plan</u>	<u>Number of Participants</u>
1	1

MOSS & BARNETT, A PROFESSIONAL  
ASSOCIATION, representative for  
employer Viking Collection Service, Inc.

By   
\_\_\_\_\_  
Dave F. Senger

cc: Mr. Eugene F. Kloeckner  
Jonathan B. Dodge, CPA  
Mr. Charles A. Maxwell, Jr.

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