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Russell J. Sudeith, Jr.
(612) 373-8567
Reply to St. Paul Office

2520032032095

February 12, 1997

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U. S. Department of Labor
200 Constitution Avenue Northwest
Washington, D.C. 20210

RE: Our File No. 6647/000

Dear Sir or Madam:

Enclosed please find the **original** of a "top-hat" filing with respect to a plan adopted January 20, 1997. That is followed by a photocopy of this letter to which is stapled a copy of the filing to which is attached a return envelope. Please receipt-stamp the copy of this letter and the copy of the filing to evidence your receipt of the same, and return it to the undersigned in the envelope provided. Thank you for your cooperation in that regard.

Very truly yours,

Russell J. Sudeith, Jr.

drs
cc Dennis M. Lang
Larry Plowman
Enclosures

97 FEB 20 AM 11:36
DOL-PWPA

**T. B. Allen and Associates, Inc.
2950 Xenium Lane, Suite 102
Plymouth, Minnesota 55441**

February 7, 1997

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue Northwest
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, T. B. Allen and Associates, Inc., a Minnesota corporation ("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 ("top-hat" plans).

1. Name and Address of Employer:

T. B. Allen and Associates, Inc.
2950 Xenium Lane, Suite 102
Plymouth, Minnesota 55441

2. Employer Identification Number: 41-0795832

3. Employer maintains a plan primarily to provide deferred compensation benefits for a select group of management or highly compensated employees. The current name of the plan is: "T. B. Allen & Associates, Inc. Deferred Compensation Plan for Dennis M. Lang." The plan was first adopted by Employer on January 20, 1997.

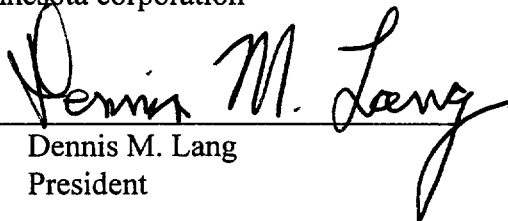
4. Number of such Plans and number of Participants in each Plan:

<u>Plan</u>	<u>Number of Participants</u>
One Plan, #1	One

5. Plan documents will be provided upon request in accordance with ERISA Section 104(a)(1).

Nothing in this filing should be taken as an admission by Employer that the plan constitutes an "employee pension benefit plan" within the meaning of the said Act. But if it does, Employer would maintain that the plan is a "top hat" plan under that Act.

T. B. ALLEN AND ASSOCIATES, INC.,
a Minnesota corporation

By: 
Dennis M. Lang
President