



**Carlson
Companies
Inc.**

2520032032120

February 3, 1997

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

RE: Carlson supplemental Retirement Plan and Carlson Deferred Compensation Plan

Dear Sir/Madam:

The purpose of this letter is to advise you in accordance with Labor Department regulations Section 2520.104-23 that Carlson Companies, Inc., Carlson Center, Carlson Parkway, P.O. Box 59159, Minneapolis, MN 55459-8214, has established the above plans for the purpose of providing deferred compensation for a select group of management and highly-compensated employees. The Supplement Retirement Plan covers approximately 35 employees, and the Deferred Compensation Plan covers approximately 200 employees. The employer identification number of Carlson Companies, Inc. is 41-1626624.

Sincerely,

Terry M. Batorac
Vice President Human Resources

cc: Dave Kelly

9/11/97 10:25 AM/10:12

001-PVRA

CARLSON COMPANIES
PRIVATE COMPANIES WITH A PUBLIC CONSCIENCE

Carlson Parkway P.O. 59159 • Minneapolis, Minnesota 55459-8246