

ERISA STATEMENT

DATE: September 15, 1993

TO: U.S. Department of Labor
Pension and Welfare Benefits Administration
P.O. Box 75212
Washington, D.C. 20013-5212

FROM: RSP Architects, Ltd. ("Employer")
120 First Avenue North
Minneapolis, MN 55401

Employer Identification Number 41-1331103

This statement is provided as the alternative method of compliance for top hat plans as permitted under Department of Labor regulations.

The Employer maintains plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Plan A provides coverage for one participant.

Plan B provides coverage for one participant.

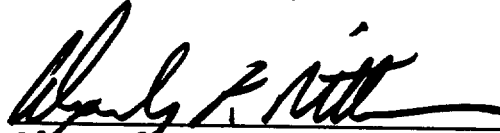
Plan C provides coverage for one participant.

Plan D provides coverage for one participant.

Plan E provides coverage for one participant.

Submitted on behalf of RSP Architects, Ltd., the plan administrator.

RSP Architects, Ltd.



Alexander F. Ritter
President