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October 5, 1993

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**CERTIFIED MAIL/RETURN RECEIPT REQUESTED  
RECEIPT NO. P 135 973 016**

Department of Labor, SPD  
 Pension and Welfare Benefits Administration  
 Room N-5644  
 200 Constitution Ave. N.W.  
 Washington, DC 20210

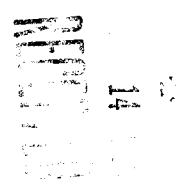
Re: Naegele Communications, Inc.

Address: 2300 Foshay Tower  
 821 Marquette Avenue  
 Minneapolis, MN 55402

Employer I.D. No. 41-1419349

Dear Sir or Madam:

Naegele Communications, Inc. has entered into a deferred compensation agreement with one employee who is a member of a select group of management or highly compensated employees. The agreement is dated September 17, 1993. Naegele Communications, Inc. is not certain whether this agreement constitutes a plan within the meaning of Section 3(3) of the Employee Retirement Income Security Act of 1974, as amended. Naegele Communications, Inc. nevertheless is reporting the existence of the agreement to comply with reporting and disclosure requirements imposed under Regulation Section 2520.104-23, in the event the agreement is determined to constitute a plan.



Department of Labor, SPD  
October 5, 1993  
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Questions with respect to this matter may be addressed to the undersigned.

Very truly yours,

LEONARD, STREET AND DEINARD

*Angela M. Bohmann*

By

Angela M. Bohmann

AMB/cl

cc: Mr. Robert O. Naegele, Jr.  
Mr. David P. Honer  
Mr. Bradley A. Fritz  
Richard G. Pepin, Jr., Esq.