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L. H. SOWLES CO.
2813 Bryant Avenue South
Minneapolis, Minnesota 55408

July 13, 1993

Office of Employee Benefits Security
Labor-Management Services Administration
U. S. Department of Labor
Washington, D.C. 20216

Gentlemen:

Pursuant to DOL Reg. Sec. 2520.104-23, 40 Fed. Reg. 24657 (August 15, 1975), L. H. Sowles Co. at Minneapolis, Minnesota, Employer Identification Number 41-0859908, hereby declares that as an employer it maintains the following unfunded employee benefit plan primarily for the purpose of providing deferred compensation for a select or highly compensated employee:

1. The L. H. Sowles Co. Deferred Compensation/Salary Continuation Plan, which became effective May 21, 1993, has one current participant.

The above plan is maintained pursuant to a written plan document which will be provided to the Secretary of Labor or his delegate on request as required by Sec. 104(a)(1) of the Employee Retirement Income Security Act of 1974.

Sincerely yours,

L. H. SOWLES CO.

By 
L. H. Sowles