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LAW OFFICES

**PARSINEN BOWMAN & LEVY**

A PROFESSIONAL ASSOCIATION

100 SOUTH FIFTH STREET

SUITE 1100

MINNEAPOLIS, MINNESOTA 55402

TELEPHONE (612) 333-2111

FACSIMILE (612) 333-6798

WRITER'S DIRECT DIAL NUMBER

(612) 342-0320

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DENNIS A. BOWMAN  
JOHN PARSINEN  
ROBERT A. LEVY  
JACK A. ROSBERG  
JOHN F. BONNER III  
DAVID GOTLIEB  
KAREN CIEGLER HANSEN  
DAVID R. MYLREA  
JEFFREY C. ROBBINS  
E. BURKE HINDS  
HOWARD J. RUBIN  
DAVID A. ORENSTEIN

DIANE L. KROUPA  
JOHN C. LEVY  
JOSEPH M. SOKOLOWSKI  
RANDY B. EVANS  
BRIAN R. MARTENS  
REBECCA J. MCDANIEL  
TERI ELLEN BENTSON  
ROBERT A. HILL  
W. JAMES VOGL  
ANN MARKS SANFORD  
KATHRYN BERGSTROM  
STEFANIE G. RAMSDELL

BRUCE B. JAMES  
OF COUNSEL

U.S. Department of Labor  
Pension and Welfare Benefits Administration  
200 Constitution Avenue NW  
Room N55677  
Washington, D.C. 20210

Re: Filing Requirements Under ERISA §104(a)(1)  
Dulas Excavating, Inc. Deferred Compensation Agreement

Dear Sir or Madam:

On behalf of our client, Dulas Excavating, Inc., Employer Identification Number 41-1702383, please be advised that our client maintains the Dulas Excavating, Inc. Deferred Compensation Agreement for the purpose of providing deferred compensation for its management and highly compensated employees. The number of management and highly compensation employees covered by this Plan is approximately two.

Pursuant to Department of Labor Regulation §2520.104-23, the foregoing information is furnished in lieu of the requirements of §104(a)(1) of the Employee Retirement Income Security Act of 1976, as amended.

If you should require any information concerning the foregoing Plan, please feel free to contact me.

Yours truly,



Karen Ciegler Hansen

KAH/cso

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