



United States Distilled Products Co.

April 24, 1995

2520040152952

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5638
U.S. Department of Labor
200 Constitution Avenue NW
Washington, D.C. 20210

RE: United States Distilled Products Co.
EIN: 41-1408632
2285 University Avenue
St. Paul, MN 55114

To Whom It May Concern:

On behalf of United States Distilled Products Co., I am filing a statement of alternate compliance with the ERISA reporting and disclosure requirements pursuant to DOL regulation 2520.104-23.

The company maintains one plan primarily for the purpose of providing deferred compensation for one management employee.

If you have any questions regarding this election, please contact me at (612) 649-5811.

Very truly yours,

Bradley Johnson
Vice President

BJ/jk