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July 13, 1995

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20210

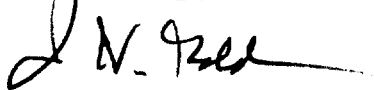
Dear Sir or Madam:

LEGO Systems, Inc. is making this top-hat plan filing pursuant to Department of Labor Regulation § 2520.104-23. This filing is made on behalf of our client, LEGO Systems, Inc.

1. LEGO Systems, Inc. is the employer. Its business office is located at 555 Taylor Road, Enfield, CT 06082.
2. The employer identification number is 06-0891387.
3. LEGO Systems, Inc. sponsors two deferred compensation plans that provide benefits to a select group of management or highly compensated employees. This Plan is named the LEGO Systems, Inc. Supplemental Money Purchase Pension Plan For Executives and it benefits approximately four employees. The other Plan is named the LEGO Systems, Inc. Supplemental Retirement Plan for Executives. It benefits approximately five employees.

Please contact me if you have any questions.

Sincerely,



Ira H. Goldman

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U.S. DEPARTMENT OF LABOR