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REPLY TO: MINNEAPOLIS OFFICE

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December 30, 1992

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

RE: Horwitz, Inc. Supplemental Pension Agreement

Dear Sir/Madam:

Enclosed herewith for filing with the Secretary of Labor is a Statement required pursuant to Labor Regulations §2520.104-23.

Please contact the undersigned should you require additional information.

Also enclosed is a copy of this statement. Please acknowledge receipt of this letter, together with the enclosed statement, upon the enclosed copy in accordance with your customary practice and return it to the undersigned in the enclosed envelope.

Yours very truly,

LOMMEN, NELSON, COLE & STAGEBERG, P.A.

By



Thomas F. Dougherty

TFD:kh
 Enclosure
 cc: Helen Hagberg
 Leonard T. Juster, Esq.
 Michael R. Kaplan, CPA

**STATEMENT FILED PURSUANT TO
LABOR REGULATION §2520.104-23**

1. The name and address of the plan sponsor is:

Horwitz , Inc.
5000 North Highway 169
Minneapolis, MN 55428
2. The employer identification number assigned by the Internal Revenue Service is: 41-1381856.
3. Horwitz, Inc. maintains a Supplemental Pension Agreement primarily for the purpose of providing retirement benefits for a select group of management and highly compensated individuals.
4. Horwitz, Inc. maintains one Supplemental Pension Agreement covering approximately 3 participants.