

2520040761401

**STATEMENT PURSUANT TO  
29 C.F.R. §2520.104-23(A)**

January 10, 1994

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5664  
U. S. Department of Labor  
Washington, D.C. 20210

Dear Sir or Madam:

Pursuant to the Department of Labor Regulations, 29 C.F.R. §2520.104-23, under Section 110 of Title I of the Employee Retirement Income Security Act of 1974, Vader and Landgraf, Inc., a Minnesota corporation, provides the following information in compliance with the alternative method of reporting and disclosure for unfunded plans maintained for a select group of management or highly compensated employees.

1. Name and Address of Employer:

Vader and Landgraf, Inc.  
P. O. Box 18204  
Minneapolis, Minnesota 55414

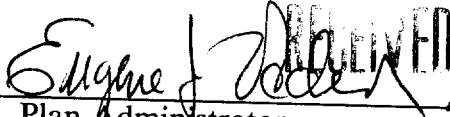
2. Employer Identification Number: 41-1280923

3. Vader and Landgraf, Inc. maintains a plan primarily to provide deferred compensation benefits for a select group of management or highly compensated employees.

4. Number of Plans and Number of Participants in each Plan:

<u>Plan</u>	<u>Number of Participants</u>
#1	One (1)

VADER AND LANDGRAF, INC.

By   
Plan Administrator