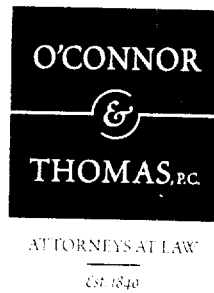


E. Marshall Thomas, 1907-1989



Francis J. O'Connor, 1916-1990

March 3, 2003

Via 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 NW
Washington, DC 20210

Dear Pension and Welfare Benefits Administration:

Enclose please find a Reporting and Disclosure Statement for Unfunded Non-Qualified Deferred Compensation Plans for one employee of Parco, Ltd.

Very truly yours,

O'CONNOR & THOMAS, P.C.

John C. O'Connor

John C. O'Connor *JCO*

JCO/sk

Enclosure

cc: Jeffrey P. Ruppel

John C. O'Connor | ext. 234 | jconnor@oconnorandthomas.com

Dubuque Building | 700 Locust Street, Suite 200 | P.O. Box 599 | Dubuque, Iowa 52004-0599 | Phone 563.557.8400 | Fax 563.556.1867

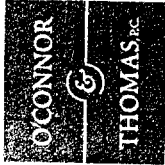
JOHN C. O'CONNOR
BRENDAN T. QUANN
A. JOHN ARENZ †

CHAD C. LEITCH *
RICHARD K. WHITTY
STEPHEN C. KRUMPE *†

JAMES E. GOODMAN, JR. *
DAVIN C. CURTISS *†
PAUL J. SIGWARTH †

THOMAS S. COLLINS
RODNEY T. CARROLL †
KERRIE L. LIEDTKE †

All attorneys licensed in Iowa | * Also licensed in Illinois | † Also licensed in Wisconsin



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Top Hat Plan Exemption
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200 Constitution Avenue NW
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