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BRIGGS AND MORGAN

PROFESSIONAL ASSOCIATION

031 11:10

WRITER'S DIRECT DIAL

(612) 334-8579

WRITER'S E-MAIL

cnesting@briggs.com

March 17, 2003

CERTIFIED MAIL P 412 931 583 - RETURN RECEIPT REQUESTED

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

**Re: ALTERNATIVE REPORTING AND DISCLOSURE STATEMENT FOR A
NONQUALIFIED DEFERRED COMPENSATION PLAN**

Gentlemen:

In accordance with 29 CFR Section 2520.104-23 of the Department of Labor Regulations, which provides an alternative method for complying with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, you are hereby notified that Press Publications, Inc. maintains the Plan identified below for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and that all benefits provided by this Plan are paid as needed solely from the general assets of that Employer.

Employer's Name: Kanabec Publications
Employer's Address: 107 S. Park St., Mora, MN 55051
Employer Identification Number: 41-1383780
Name of Plan: Kanabec Publications Phantom Share Plan
Number of Employees Covered by the Plan: 2
Total Number of Employees of the Company: 20

Very truly yours,


Carolyn S. Nestingen

cc: Pat Daul, Press Publications, Inc.
Eugene D. Johnson, Press Publications, Inc.

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CERTIFIED MAIL

BRIGGS AND MORG

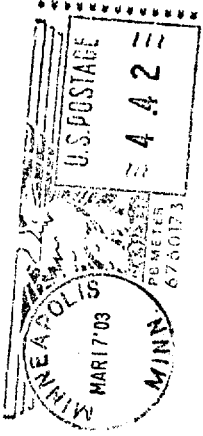
PROFESSIONAL ASSOCIATION

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80 SOUTH 8TH STREET
MINNEAPOLIS, MINNESOTA 554



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MAIL



TOP HAT PLAN EXEMPTION
PENSION AND WELFARE BENEFITS ADMINISTRATION
ROOM N-5644
US DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE NW
WASHINGTON DC 20210

