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March 18, 2003

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

2520040762282

Re: Carl Bolander & Sons Co. Deferred Compensation Plan

Dear Secretary:

Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the Carl Bolander & Sons Co. Deferred Compensation Plan (the "Plan"), the undersigned intends to utilize the alternative form of compliance with reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA"), which alternative form of compliance is provided in the aforesaid Regulations Section.

Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Sponsor Name: Carl Bolander & Sons Co.
2. Sponsor's Employer Identification Number: 41-0157410
3. The Sponsor hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management and highly compensated employees.
4. The Sponsor hereby states that it maintains only this Plan primarily for the purpose of providing deferred compensation for a select group management and highly compensated employees, and the number of participants in the Plan is as follows:

(a) Carl Bolander & Sons Co.: # 7

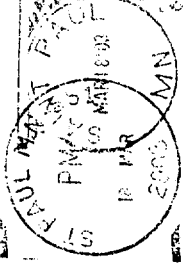
Pursuant to the regulations section 2520.104-23(b)(2), the Employer will provide Plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,

Timothy E Gillen
CARL BOLANDER & SONS CO.

CARL
BOLSWIDER
& SONS CO.

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