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LEONARD, STREET AND DEINARD

PROFESSIONAL ASSOCIATION

DEC 29 11:19

December 29, 2003

(612) 335-1510

angela.bohmann@leonard.com

CERTIFIED MAIL 7001 0320 0003 7424 6720
RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Pension and Welfare Benefit Administration
Room N-1513, U. S. Department of Labor
200 Constitution Avenue N. W.
Washington, D.C. 20210

Re: Employer Name: Loffler Business Systems, LLC
Employer Address: 1101 East 78th Street, #200
Minneapolis, MN 55420-1449
Employer I.D. Number: 41-1564863

Dear Sir or Madam:

On behalf of the above-referenced employer, I am writing to report the existence of a nonqualified deferred compensation plan covering employees who are members of a select group of management or highly compensated employees of the above referenced employer. At present, 7 employees participate in the plan.

The employer is filing this notice to comply with Department of Labor Regulation § 2520.104-23.

Questions with respect to this matter may be addressed to the undersigned.

Very truly yours,

LEONARD, STREET AND DEINARD
PROFESSIONAL ASSOCIATION

Angela M. Bohmann

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AMB:ejm

cc: Jim Loffler
Scott Rollin

150 SOUTH FIFTH STREET SUITE 2300 MINNEAPOLIS, MINNESOTA 55402 TEL 612-335-1500 FAX 612-335-1657

LAW OFFICES IN MINNEAPOLIS, SAINT PAUL, MANKATO, SAINT CLOUD AND WASHINGTON, D.C.

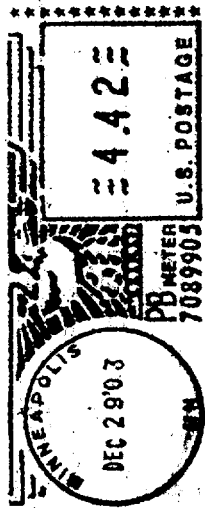
REGISTERED MAIL

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