

February 2, 1995

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

Dear Sir or Madam:

Pursuant to 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, D.L. Diecutting, Inc. 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:

D.L. Diecutting, Inc.
 14861 Deveau Place
 Minnetonka, MN 55345

2. Employer Identification Number:

41-1281809

3. D.L. Diecutting, Inc. maintains plans primarily to provide deferred compensation benefits for a select group of management or highly compensated employees.

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

<u>Number of Plans</u>	<u>Number of Participants in Each Plan</u>
1	1

D.L. Diecutting, Inc.
 Plan Administrator

By: Barbara Pugh