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January 5, 2000

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CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Top Hat Plan Exemption, Room N-5644
 Pension & Welfare Benefits Administration
 Room N-5644
 U.S. Department of Labor
 200 Constitution Avenue N.W.
 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, the undersigned representative for employer 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:

Tall Sales Company
 3305 Republic Avenue
 St. Louis Park MN 55426

2. Employer Identification Number:

41-1450149

3. Tall Sales Company maintains plans primarily to provide deferred compensation benefits for a select group of management or highly compensated employees.



MOSS & BARNETT
A PROFESSIONAL ASSOCIATION

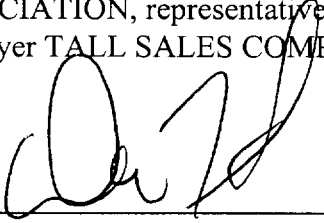
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4. Number of such Plans and number of Participants the Plans:

<u>PLAN</u>	<u>NUMBER OF PARTICIPANTS</u>
5	5

MOSS & BARNETT, A PROFESSIONAL
ASSOCIATION, representative for
employer TALL SALES COMPANY

By



Dave F. Senger

DFS/rp
cc: David D. Flygare, CPA
Jeffrey Selleck
236112/1

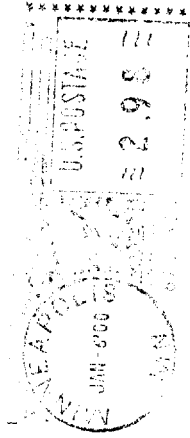
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CERTIFIED

P 135 825 803

MAIL



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Washington, D.C. 20210