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May 26, 1998

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Reply to

St. Paul

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

Re: Pilgrim Dry Cleaners, Inc.

Dear Sir or Madam:

This constitutes the statement required by 29 C.F.R. Section 2520.104-23 to be filed with the Secretary of Labor with respect to the unfunded pension plans maintained for a select group of management or highly compensated employees by Pilgrim Dry Cleaners, Inc. (the Company").

The Company currently maintains one non-qualified deferred compensation plan. This Plan was adopted as of April 30, 1998, and is maintained by the Company primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of participants in the Plan is one (1). Copies of the Plan will be provided to the Secretary upon request. The Company's address and employer identification number are:

Pilgrim Dry Cleaners, Inc.
6850 Brooklyn Boulevard
Minneapolis, MN 55429
EIN: 41-0741308

Pension and Welfare Benefits Administration

May 26, 1998

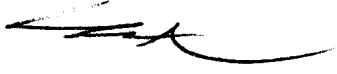
Page 2

Please feel free to contact the undersigned if you require any additional information.

Very truly yours,

WINTHROP & WEINSTINE, P.A.

By -



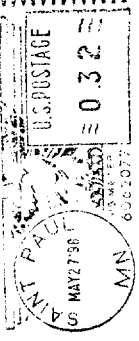
Thomas A. Walker

TAW:lmv/STP1:453113-1

cc: Mr. Donald Rosen
Ms. Bonnie M. Engler
Marvin C. Ingber, Esq.

58 JUN 1 1998
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