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AND ILLINOIS

ROGER D. GORDON  
(1990-2000)

Reply to

Saint Paul

April 19, 2001

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

Re: Stylmark, 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 Stylmark, Inc. (the Company”).

The Company currently maintains one non-qualified deferred compensation plan. This Plan was adopted 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 current number of participants in the Plan is three (3). Copies of the Plan will be provided to the Secretary upon request. The Company's address and employer identification number are:

Stylmark, Inc.  
6536 Main St. N.E.  
Minneapolis, MN 55432  
EIN: 41-1283601


U.S. DEPT. OF LABOR  
FEDERAL PUBLIC DISCLOSURE  
00 APR 25 PM 1:01

Pension and Welfare Benefits Administration  
April 19, 2001  
Page 2

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

Sincerely,

WINTHROP & WEINSTINE, P.A.

By -   
Thomas A. Walker

TAW:idmsstp:622342\_1

cc: Mr. Daryl Walsh

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