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October 20, 1998

2520042393286

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5638
U.S. Department of Labor
200 Constitution Avenue NW
Washington, D.C. 20210

Re: *Filing Statement for Nexus 401(k) Mirror Nonqualified Deferred Compensation Plan*
Our File No. 53769-1

Dear Secretary:

This letter is intended to comply with the requirements of DOL Regulation Section 2520.104-23 allowing for an alternative method of compliance for top hat plans. By complying with this regulation, it is understood that no further reporting and disclosure is required under Part 1 of Title I of ERISA for the applicable top hat plan.

The applicable top hat plan, named the “**Nexus 401(k) Mirror Nonqualified Deferred Compensation Plan**” is sponsored by the following employer:

Nexus
3150 Harbor Lane, Suite 100
Plymouth, Minnesota 55447

EIN: 41-1419064

The above named plan is maintained by Nexus primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. This is the only plan of this nature sponsored by Nexus. This plan currently provides deferred benefits for two current employees.

I have enclosed a copy of this correspondence that I would request you date, stamp and return in the enclosed envelope evidencing your receipt of same. If you should have any questions regarding this plan feel free to contact me.

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Sincerely,

A handwritten signature in black ink, appearing to read "Scott A. Becker". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

SCOTT A. BECKER

SAB/ps/659321

Enclosures

MEAGHER
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ADDRESS SERVICE REQUESTED

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10/21/98

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