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December 19, 1997

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U. S. Department of Labor
Pension and Welfare Benefits Administration
P. O. Box 75212
Washington, DC 20013-5212

RE: Banner Engineering Corp. Management Deferred Compensation Plan

Gentlemen:

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974 for unfunded pension plans covering a select group of management or highly compensated employees, specified in Department of Labor Relations, 29 C.F.R §2520.104-23, the following information is provided by Banner Engineering Corp.

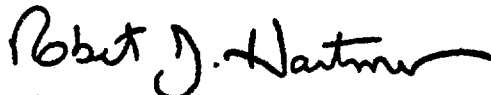
Name and Address of Employer: Banner Engineering Corp.
9714 Tenth Avenue North
Minneapolis, MN 55441

Employer Identification No.: 41-0907221

Banner Engineering Corp. maintains a plan primarily for the purpose of providing deferred compensation for select members of its management, and effective January 1, 1998, 14 such members are covered under the plan.

Very truly yours,

LINDQUIST & VENNUM P.L.L.P.



Robert J. Hartman

RJH:kmg