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MEIER, KENNEDY & QUINN

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97007 (1920-1991) 11:2:43
TIMOTHY P. QUINN
(1921-1991)
ALOIS D. KENNEDY, JR.
(RETIRED)

September 29, 1997

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

Re: Twin City Wire - MFI, Inc.
TIN: 41-0657657
Our File No.: 5248.0

Dear Sir or Madam:

Pursuant to an employment contract with one individual employee, a deferred compensation agreement was made pursuant to which compensation would be paid upon the termination of employment under the covered employee. The agreement was made with one corporate officer. No assets were held or will be held in trust and there is no designated fiduciary. The agreement to provide deferred compensation is not funded.

In our opinion, the deferred compensation terms under the employment contract is not an "ERISA plan" and is not subject to Title I of ERISA. However, based on the possibility that the plan in some future event is determined to be an ERISA plan, the following statements are provided in order to comply with Section 2520.104-23 of the Labor Regulations:

1. Name and address of the employer: Twin City Wire-MFI, Inc.
3350 Highway 149 South
P.O. Box 21068
St. Paul, MN 55121
2. Employer Identification Number: 41-0657657
3. The employer maintains pursuant to the terms of an employment contract a paragraph which provides deferred compensation to one select employee.
4. The number of "plans" is one.

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*Top Hat Plan Exemption
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Page 2*

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5. The number of effected employees is one.

The above statement is provided on behalf of the employer. No administrator has been designated.

Yours very truly,

MEIER, KENNEDY & QUINN, CHARTERED



Leo H. Dehler

LHD/smc

The above statement of counsel is true and accurate to the best of my knowledge and belief.

TWIN CITY WIRE - MFI, INC.


Eugene J. Lentsch, C.E.O.

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