

LINDQUIST & VENNUM P.L.L.P.

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2520043380172

December 4, 1998

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

Re: Deferred Compensation Agreement between R.C. Consultants, Inc. and Ronald Christensen

Dear Sir/Madame:

This statement constitutes a filing under 29 C.F.R. §2520.104-23 on behalf of the following Minnesota corporation (the "Employer"):

R.C. Consultants, Inc.
2520 Larpenteur Avenue West
St. Paul, MN 55113
EIN: 41-1420545

The Employer maintains the above-reference agreement for the purpose of providing deferred compensation for one management or highly compensated employee.

If you need any further information please call or write me.

Very truly yours,

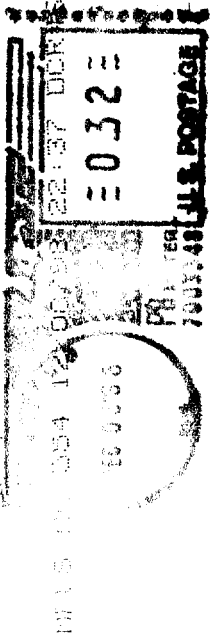
LINDQUIST & VENNUM P.L.L.P.


J. H. Strothman

JHS:mk

cc: R.C. Consultants, Inc.

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