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May 27, 2004

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
US Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

Re: SICK, Inc. Deferred Compensation Plan

Dear Sir/Madam:

We are counsel to SICK, Inc., 6900 West 110th Street, Minneapolis, MN 55438. The purpose of this letter is to advise you in accordance with Labor Department regulations Section 2520.104-23 that SICK, Inc. has established the above plan for the purpose of providing deferred compensation for a select group of management and highly-compensated employees. The plan covers approximately 20 employees. The employer identification number of SICK, Inc. is 41-0970193.

Very truly yours,



A. David Kelly

ADK/hgn

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