



Tubman
Family
Alliance

2520005097198

PARTNERSHIP
for FAMILY PEACE

December 23, 2004

Department of Labor
Pension and Welfare Benefits Administration
U.S. Department of Labor, Room N-5644
200 Constitution Avenue, NW
Washington, D.C. 20210

41-2022341

RE: Top Hat Plan Declaration for the Tubman Family Alliance 457(b) Plan (the "Plan")

Dear Sir or Madam:

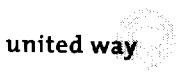
Please be advised that Fay Larson, being the Plan Administrator of the Plan, does hereby declare that the Plan is an eligible deferred compensation plan, which is maintained primarily for the purpose of providing deferred compensation for a select group of management employees. Further, the sponsoring employer maintains only this one plan described in the DOL Reg. Section 2520.104-23(d) and expects the Plan to cover no more than 10 employees.

The Plan Document is available to the DOL upon request.

If you have any further questions, please contact the undersigned at 651-789-6799.

PLAN ADMINISTRATOR

By: Fay Larson
Authorized Representative





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P.O. Box 854
Lake Elmo, MN 55042



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