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# Merchant & Gould

An Intellectual Property Law Firm

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Minneapolis, Minnesota  
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FAX 612.332.9081  
www.merchant-gould.com

Direct Contact | 612.371.5239  
jsjobeck@merchant-gould.com

A Professional Corporation

March 17, 2000

**VIA CERTIFIED MAIL**

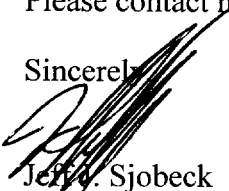
Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
U.S. Department of Labor  
Room N-5644  
200 Constitution Avenue N.W.  
Washington, DC 20210

To Whom it May Concern:

Enclosed please find our original form entitled, "Alternate Reporting and Disclosure Statement for Nonqualified Deferred Compensation Plans for a Select Group of Management or Highly Compensated Employees".

Please contact me if we need to do anything further.

Sincerely,



Jeff Sjobeck  
Chief Financial Officer

JJS/apl

Enclosure

Minneapolis/St. Paul  
Denver  
Los Angeles

**ALTERNATE REPORTING AND DISCLOSURE STATEMENT  
FOR NONQUALIFIED DEFERRED COMPENSATION PLANS FOR A SELECT  
GROUP OF MANAGEMENT OR HIGHLY COMPENSATED EMPLOYEES**

To the Secretary of Labor:

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 for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. § 2520.104-23, the following information is provided by the undersigned employer.

Name and Address of Employer: Merchant & Gould, P.C.  
90 South Seventh Street  
Minneapolis, MN 55402-4131

Employer Identification Number: 41-0991388

Merchant & Gould, P.C. maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

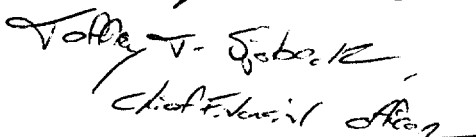
Number of Plans and Participants  
in Each Plan: 1 Plan covering 6 employees

Dated: MARCH 17, 2000.

MERCHANT & GOULD, P.C.

By

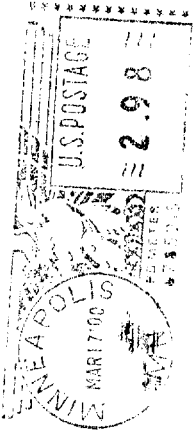
  
Plan Administrator

  
Chief Financial Officer

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