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TO: Office of Pension and Welfare Benefit Programs
Labor Management - Services Administration
U.S. Department of Labor
Washington, D.C. 20216

FROM: Employer: Nyberg and Associates, P.A.
Employer Identification Number: 41-1727348
Address: 303 Main Street
Elk River, Minnesota 55330

Dated November 18, 1999

This document constitutes the statement required by 29 C.F.R. § 2520.104-23(a)(1) to be filed with the Secretary of Labor in respect to Pension Benefit Plans maintained by the above employer.

The employer currently maintains a deferred compensation plan for employees who are members of a select group of management or who are highly compensated.

The number of participants in the plan is three (3).

Signed Jerome A. Nyberg
Plan Administrator _____

Title: President
of Nyberg and Associates, P.A.

LARKIN, HOFFMAN, DALY & LINDGREN, LTD.
1500 NORWEST FINANCIAL CENTER
7900 XERXES AVENUE SOUTH
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