

W. James Vogl, Employee Benefits Attorney

P.O. Box 24858
Edina, MN 55424

Phone: 952-926-4670

Fax: 952-285-5715

Email: ultrapar@aol.com

February 1, 2001

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

Sent By Certified Mail

Dear Sir or Madam:

I represent Display Sales Co., a Minneosta corporation. Pursuant to Department of Labor Regulation 2520.104-23, the following information is being provided regarding a non-qualified deferred compensation plan sponsored by our organization for a select group of management or highly compensated employees.

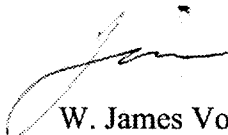
Name of Employer: Display Sales Co.
Employer's Address: 9600 Morris Circle
Bloomington, MN 55437
Employer's EIN: 41-1233161

Number of Plans Maintained: 1

Number of Employees in each Plan: 1

The employer maintains this plan primarily for the purpose of providing deferred compensation for the President of the Company, a select management person and highly compensated employee. We will provide plan documents upon request in accordance with ERISA Section 104(a)(1). If you have any questions, please contact me at the above number.

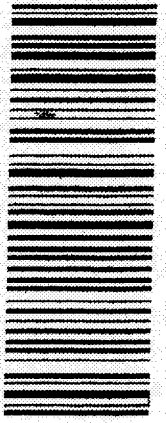
Sincerely,



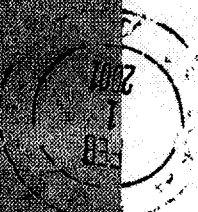
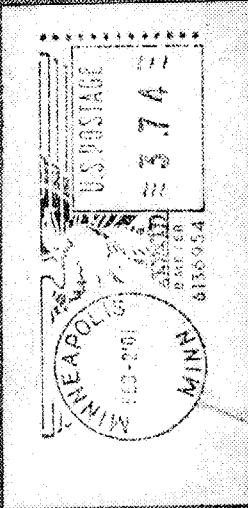
W. James Vogl
Attorney

CC: Jane Heither, Display Sales Co.

CERTIFIED MAIL



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