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**OKABENA COMPANY**

5140 NORWEST CENTER • MINNEAPOLIS, MN 55402  
TELEPHONE 612-339-7151 • FAX 612-339-6523

December 29, 1997

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

Re: Okabena Company

Dear Sir/Madam:

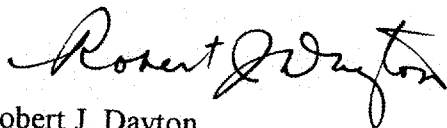
In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974 for unfunded pension plans covering a select group of management or highly compensated employees specified in Department of Labor Regulations 29 C.F.R. § 2520.104-23, the following information is provided by Okabena Company:

Name & Address of Employer: Okabena Company  
5140 Norwest Center  
90 South Seventh Street  
Minneapolis, MN 55402-4139

Employer Identification Number: 41-0913129

On December 19, 1997, Okabena Company established a plan primarily for the purpose of providing deferred compensation for select management and highly compensated employees, to be known as the Okabena Company Supplemental Executive Retirement Plan. At present time, one employee is covered under the plan.

Sincerely,



Robert J. Dayton  
Chief Executive Officer

RJD:dja  
rjd/chris/pwba

