

2520053322028

Brown-Wilbert, Inc.
2280 North Hamline Avenue
Roseville, Minnesota 55113

August 11, 1998

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

Certified Mail No. P 962 613 235
Return Receipt Requested

Dear Sir or Madam:

Pursuant to Department of Labor Regulations, 29 C.F.R. §2520.104-23, under Section 110 of Title I of the Employee Retirement Income Security Act of 1974 (subject to the "Note" stated below), Brown-Wilbert, Inc. ("Employer") provides the following information in compliance with the alternative method of reporting and disclosure for unfunded plans maintained for a select group of management or highly compensated employees.

1. Name and Address of Employer:

Brown-Wilbert, Inc.
2280 North Hamline Avenue
Roseville, Minnesota 55113

2. Employer Identification Number: 41-1821767

3. Employer maintains a plan primarily to provide salary continuation benefits for a select group of management or highly compensated employees. The current name of the plan is: "Brown-Wilbert, Inc. Salary Continuation Plan for Jerry J. Brown." The Plan was first adopted by Employer effective on August 4, 1998.

4. Number of such Plan and number of Participants in each Plan:

<u>Plan</u>	<u>Number of Participants</u>
One plan, #1	One

5. The Plan documents will be provided upon request in accordance with ERISA Section 104(a)(1).

NOTE WELL: Nothing in this filing should be taken as an admission by Employer that the plan constitutes an "employee pension benefit plan" within the meaning of the said Act, but if it does, Employer would maintain that the plan is a "top hat" plan under that Act.

BROWN-WILBERT, INC.

By 
Chief Executive Officer

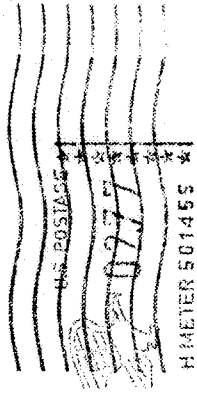
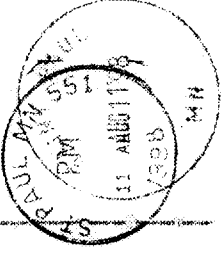
FELHABER LARSON FENLON & VOGT
2100 MINNESOTA WORLD TRADE CENTER
30 EAST SEVENTH STREET
SAINT PAUL, MINNESOTA 55101-4901

CERTIFIED

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