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United Hardware Distributing Co.

Corporate Offices:
5005 Nathan Lane
Plymouth, MN 55442
Telephone: (612) 559-1800

Mailing Address:
P.O. Box 410
Minneapolis, MN 55440
Fax: (612) 559-5031

October 16, 1995

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

DOL-PWBA
PUBLIC DISCLOSURE
95 OCT 26 PM 2:37

Dear Sir or Madam:

United Hardware Distributing Co. has entered into a split dollar life insurance arrangement with one of its executives. In accordance with DOL Reg. § 2520.104-23, declaration is hereby made that the arrangement may provide deferred compensation to a select group of management or highly compensated employees and the following information is being submitted with respect to the arrangement:

1. Employer's Name and Address:
United Hardware Distributing Co.
5005 Nathan Lane
Minneapolis, Minnesota 55442
2. Employer's Identification Number: 41-0640978
3. The Employer maintains one other similar arrangement, which covers one former employee.

The documents evidencing the arrangement will be furnished to you upon request pursuant to ERISA section 104(e)(1).

This filing is being made for precautionary purposes only and does not reflect any determination by the Employer as to the applicability of ERISA to any of the arrangements referenced herein.

Should you have any questions regarding this matter, we would appreciate your contacting the undersigned at (612) 559-1800.

Sincerely,

David A. Heider
President and
Chief Executive Officer