



1885 County Road C West

Roseville, Minnesota 55113

Phone (612) 633-9414

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February 18, 1997

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

2520190031661

Re: Alternative Method of Reporting and Disclosure

Dear Sirs:

Pursuant to Department of Labor ("DOL") regulation Title 29 C.F.R. § 2520.104-23 (the "Regulation"), this is to advise you that Midwest Stone Management, Employer Identification No. 41-6283134, 1885 West County Road C West, Roseville, MN 55113 (the "Company"), has adopted the following plan, which constitutes a non-qualified, unfunded, deferred compensation plan. The plan is maintained primarily for the purpose of providing deferred compensation for a select person in management who is a highly compensated employee of the Company.

Plan

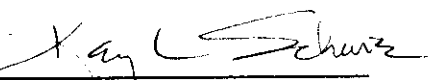
Current  
Participant

Midwest Stone Management Non-Qualified  
Preferred Compensation Plan

Alexander S. Cass, M.B.B.S.

Very truly yours,

MIDWEST STONE MANAGEMENT

By:   
Kay L. Schwie  
Administrator

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