

3-25-97

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

97 APR -3 11:35

We understand that your department has general jurisdiction over Employee Benefit Plans. Therefore, we are notifying you of a non-qualified key executive deferred compensation arrangement which we maintain for the purpose of providing deferred compensation to selected key executives within our Corporation.

We are: Retail Construction Services, Inc.
7582 Currell Boulevard, Suite 114
St. Paul, MN 55125-2270
Employer I.D. No. 41-1330800

Currently this plan covers two (2) employees.

Plan documents will be provided to the Secretary of Labor upon requests in accordance with ERISA Section 104(a).

Sincerely,
Retail Construction Services, Inc.

by: Stephen M. Bachman
its: President

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by: George J. Middleton
its: Vice-President