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December 30, 1993

Top Hat Plan Exemption
~~Pension and Welfare Benefits Administration~~
Room N-5644
U.S. Department of Labor
200 Constitution Avenue
Washington, DC 21210

Gentlemen:

In compliance with the Department of Labor Regulation 2520.104-23, we are filing the following disclosure statement regarding the unfunded compensation plan maintained by Citrus Systems, Inc., a corporation organized under the laws of the state of Minnesota ("the Corporation"), for the benefit of certain key employees:

Employer name: Citrus Systems, Inc.

Employer address: 21 Harrison Avenue North
Hopkins, Minnesota 55343

Employer identification number: 41-1547074

Under penalties of perjury, I declare that the Corporation named herein maintains one unfunded plan for the benefit of a select group of employees totalling one. The primary purpose of this plan is to provide deferred compensation for a select group of employees.

A copy of this plan is available upon request.

CITRUS SYSTEMS, INC.



Thomas E. Boehland, President