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DORSEY & WHITNEY

A PARTNERSHIP INCLUDING PROFESSIONAL CORPORATIONS

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(406) 721-6025

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DES MOINES, IOWA 50309
(515) 283-1000

September 1, 1992

CERTIFIED MAIL
Return Receipt Requested
Receipt No. P 919 710 758

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

Re: Wenger Corporation Deferred Bonus Plan
EIN No. 41-0759858

Dear Sir or Madam:

As required by the regulations at 29 CFR §2520.104-23, the following information is provided:

Wenger Corporation maintains a plan primarily for the purpose of providing deferred compensation for a highly compensated employee.

Name and address of Employer: Wenger Corporation
555 Park Drive
Owatonna, Minnesota 55060

Number of plans maintained: 1

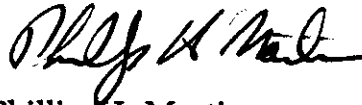
Number of employees in plan: 1

DORSEY & WHITNEY

Top Hat Plan Exemption
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If you require any additional information, please contact the undersigned.

Very truly yours,



Phillip H. Martin

PHM/RO/jam

cc: Jim McCormick
Wenger Corporation