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JOHNSON BROTHERS

2341 UNIVERSITY AVENUE • ST. PAUL, MN 55114-1666 • (612) 649-5800 • FAX (612) 649-5894

April 24, 1995

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5638
U.S. Department of Labor
200 Constitution Avenue NW
Washington, D.C. 20210

RE: Johnson Brothers Liquor Company
EIN: 41-0810551
2341 University Avenue
St. Paul, MN 55114

To Whom It May Concern:

On behalf of Johnson Brothers Liquor Company, I am filing a statement of alternate compliance with the ERISA reporting and disclosure requirements pursuant to DOL regulation 2520.104-23.

The company maintains one plan primarily for the purpose of providing deferred compensation for a select group of twenty-five management employees.

If you have any questions regarding this election, please contact me at (612) 649-5856.

Very truly yours,


Scott Belsaas
Chief Financial Officer

SB/jk