

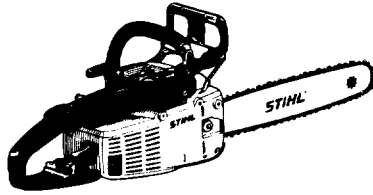
Carr's TREE SERVICE, INC.

Box 99



Telephone 218-367-2033
National WATS 1 800 333-9486

OTTERTAIL, MN 56571



- Fully Insured - Experienced
- Power Stump Removal
- Large Tree Moving
- Tree Trimming, Topping and Removal
- Aerial Basket Rental
- Power Line Tree Trimming & Clearing
- Wood Chuck Chipper Dealer
- Stihl Chain Saws

2520032033340

TO: Top-Hat Exemption, Pension and Welfare Benefits
Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue NW
Washington, D.C. 20216

FROM: Employer: Carr's Tree Service, Inc.
Box 99
Ottertail, MN 56571

Employer I.D. Number: 41-1283074

DATE: December 24, 1992

DEC 31 1992
RECEIVED

This document constitutes the statement required by Labor Regulations #2520.104-23 to be filed with the Secretary of Labor in respect to unfunded or insured pension plans maintained by an employer for a select group of management or highly compensated employees.

Carr's Tree Service, Inc. currently maintains one (1) Nonqualified Deferred Compensation Plan (the "Plan") primarily for the purpose of providing deferred compensation for a select group of managerial or highly compensated employees. Copies of the Plan will be provided to the Department upon receipt of a written request.

There currently are thirteen (13) participants in the Plan.

Plan Administrator:

CARR'S TREE SERVICE, INC.

By:


Its: Chief Executive Officer

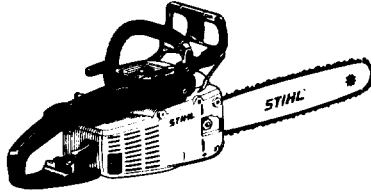
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December 24, 1992

TOP-HAT Exemption, Pension and
Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue NW
Washington, D.C. 20216

RE: Carr's Tree Service, Inc.
Employer I.D. Number: 41-1283074

Dear Sir/Madam:

Pursuant to Labor Regulations Section 2520.104-23, we herewith enclose for filing the statement required to be filed with the Secretary of Labor in respect to Unfunded or Insured Pension Plans maintained by an Employer for a select group of management or highly compensated employees.

Kindly acknowledge receipt of this filing by signing and returning to our office the copy of this letter enclosed herewith for acknowledgment purposes. A self-addressed stamped envelope is enclosed for your convenience.

Sincerely,

Enclosure

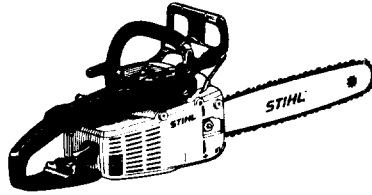
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