

BYRNE, GOYKE, OLSEN & TILLISCH, S.C.

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December 28, 1995

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

RE: Alternative Reporting and Disclosure Statement

Dear Sir or Madam:

In compliance with the requirements of the alternative method of reporting and disclosure for unfunded plans for a select group of management or highly compensated employees pursuant to Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974, as amended, and Department of Labor Regulation, 19 C.F.R. section 2520.104-23, the following information is provided:

Name and Address of Employer. Northern Lake Service, Inc.
400 North Lake Avenue
Crandon, Wi 54520

Employer Identification Number. 39-1290716

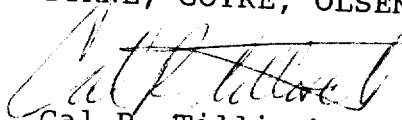
Number of Unfunded Deferred Compensation Plans Maintained by Employer. One

Number of Employees Initially in the Plan(s). One

The Employer adopted the plan(s) for the purpose of providing deferred compensation for a select group of management or highly compensated employees. A copy of the plan(s) will be provided to the Secretary of Labor upon request.

Very truly yours,

BYRNE, GOYKE, OLSEN & TILLISCH, S.C



Cal R. Tillisch
CRT/lk