

2520042391186

TOP HAT PLAN EXEMPTION

**Name and Address of
the Employer:**

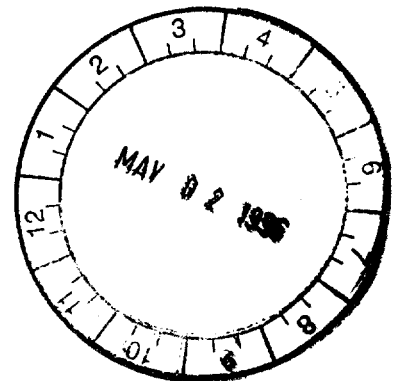
Kennedy & Graven, Chartered, 470 Pillsbury Center, Minneapolis,
MN 55402

Employer ID Number:

41-1225694

Nature of Plan:

Kennedy & Graven, Chartered maintains an unfunded non-qualified deferred compensation plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The plan provides a separate benefit formula for each participant and presently has six participants.



ROBINS, KAPLAN, MILLER & CIRESI
ATTORNEYS AT LAW

ATLANTA
BOSTON
CHICAGO
MINNEAPOLIS
SAINT PAUL
SAN FRANCISCO
SOUTHERN CALIFORNIA
WASHINGTON, D. C.

2800 LASALLE PLAZA
800 LASALLE AVENUE
MINNEAPOLIS, MINNESOTA 55402-2015
TELEPHONE (612) 349-8500
FACSIMILE (612) 339-4181

GREGORY J. KLINT
(612) 349-8588

April 24, 1996

Certified Mail - Return Receipt Requested

U. S. DEPARTMENT OF LABOR
Top Hat Plan Exemption
Pension & Welfare Benefits Administration
Room N-5638
200 Constitution Avenue N.W.
Washington, D.C. 20210

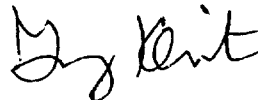
Re: Kennedy & Graven, Chartered - Top Hat Plan Exemption
Our File No.: 028133-0000

Dear Sir or Madam:

Enclosed for filing please find a Top Hat Plan Exemption statement for Kennedy & Graven, Chartered, filed in accordance with Labor Regulation Section 2520.104-23. Please direct any questions or comments to the undersigned.

Very truly yours,

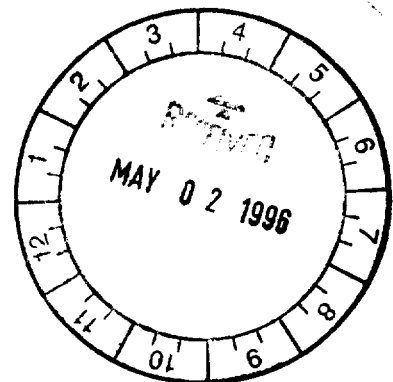
ROBINS, KAPLAN, MILLER & CIRESI



Gregory J. Klint

GJK/to
Enclosure

cc: James Thompson, Kennedy & Graven ✓
Thomas Kayser



ROBINS, KAPLAN, MILLER & CIRESI

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DFV Program
PENSION & WELFARE
BENEFITS ADMINISTRATION
P. O. Box 277025
Atlanta, GA 30384-7025

Re: Employer: Kennedy & Graven, Chartered
Employer ID No.: 41-1225694
Name of Plan: Holmes & Graven Agreement For Retirement Pay
Form: 5500
Our File No.: 028133-0000

Dear Sir or Madam:

In accordance with the terms of your Delinquent Filer Voluntary Compliance Program set forth in the Notice published in the Federal Register on April 27, 1995, enclosed for filing on behalf of the employer and plan named above, please find the following documents:

1. The front page of Form 5500 with those items completed which are specified in the Notice; and
2. Our check payable to the order of the U. S. Department of Labor in the amount of \$2,500 to cover the applicable penalty amount.

DFV Program
April 24, 1996
Page 2

If you have any questions about this matter or need additional information to process the return, please contact the undersigned.

Very truly yours,

ROBINS, KAPLAN, MILLER & CIRESI



Gregory J. Klint

GJK/to
Enclosures

cc: James Thompson ✓
Thomas Kayser

DATE		INVOICE	DESCRIPTION	NET AMOUNT
04/24/96	037	38818	028133 0000 U.S. DEPT. OF LABOR FILING FEE FOR TOP HAT PLAN DFVC PROGRAM	2,500.00