



BLANDIN FOUNDATION

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January 15, 1998

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

Dear Sir or Madam:

This statement is filed under DOL Regulations Section 2520.104-23.

Employer: Blandin Foundation
Address: 100 N Pokegama Ave.
Grand Rapids MN 55744
Employer ID Number: 41-6038619

Effective January 1, 1998, the Blandin Foundation adopted the following plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

PLAN	NUMBER OF PARTICIPANTS
457(f) Retention Account Plan	2

The Employer will provide plan documents to the Secretary of Labor on request.

Sincerely,

Paul M. Olson
President

PMO/djs



BLANDIN FOUNDATION

100 NORTH POKEGAMA AVENUE
GRAND RAPIDS, MINNESOTA 55744



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