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MELLI, WALKER, PEASE & RUHLY, S.C.

A SERVICE CORPORATION

ATTORNEYS AT LAW

SUITE 600 INSURANCE BUILDING
119 MARTIN LUTHER KING, JR. BOULEVARD

P.O. BOX 1664

MADISON, WISCONSIN 53701-1664

(608) 257-4812

TELEFAX (608) 258-7470

JOSEPH A. MELLI
Of Counsel

JOHN H. SHIELS
(1910-1995)

JACK D. WALKER
JAMES K. PEASE, JR.
JAMES K. RUHLY
THOMAS R. CRONE
PHILIP J. BRADBURY
JOANN M. HART
SUSAN C. SHEERAN
DOUGLAS E. WITTE
DANA J. ERLANDSEN
LISA A. POLINSKE
DEVON R. BAUMBACH
DANIEL D. BARKER

September 24, 1997

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

**Re: Kraemer Brothers, LLC
EIN: 39-1889752**

Dear Sir or Madam:

This statement is provided in accordance with DOL regulations sec. 2520.104-23.

The following employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of such plans maintained by the employer is one (1) and the number of employees in the plan is eleven (11).

**Kraemer Brothers, LLC
925 Park Avenue, Plain, Wisconsin, 53577
EIN 39-1889752**

Very truly yours,

MELLI, WALKER, PEASE & RUHLY, S.C.



Lisa A. Polinske

LAP/kla

cc: Mr. Robert S. Elmer

SEP 24 1997 11:51 AM

