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September 24, 1992

Pension and Welfare Benefits Administration
P.O. Box 75212
Washington, DC 20013-5212

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FEDERAL BUREAU OF INVESTIGATION
U.S. DEPARTMENT OF JUSTICE

Name of Employer: St. Croix of Park Falls, Ltd.

Address of Employer: P.O. Box 279
Park Falls, WI 54552

Employer Identification No. 39-1287923

Declaration: The Employer maintains a plan or plans of deferred compensation for a select group of management or highly compensated employees. The number of plans is one (1).

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The number of employees participating in each plan is:

- a. one (1)

Uncertainty in interpretation of applicable rules necessarily means that the foregoing is a good faith estimate of the number of plans and participants, rather than an exact accounting. This filing is not an admission that any such plans are subject to the Employee Retirement Income Security Act of 1974.

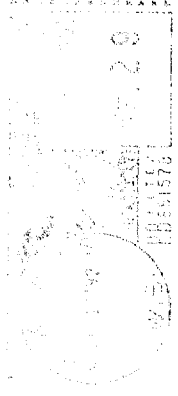
ST. CROIX OF PARK FALLS, LTD.

By Paul Schmitt

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P.O. BOX 279
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