

2520032033109

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

Name of Employer: Nelson's of Eagle River, Inc.

Address of Employer: P.O. Box 1389
Eagle River, WI 54521

Employer Identification No.: 39-0850630

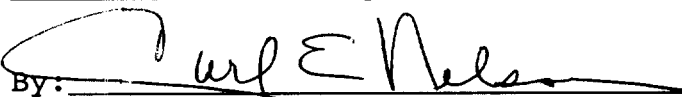
Declaration: The Employer maintains a plan or plans of deferred compensation for a select group of management or highly compensated employees. The number of plans is: 3.

The number of employees participating in each plan is:

- a. 1
- b. 1
- c. 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.

Nelson's of Eagle River, Inc.

By: 
Carl E. Nelson

JUL 26 1997