

RINKE NOONAN

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RINKE, NOONAN, GROTE, SMOLEY, DETER, COLOMBO,
WIANT, VON KORFF, DEGIOVANNI, AND HOBBS, LTD.
ATTORNEYS AT LAW

Suite 700 Norwest Center Box 1497 St. Cloud, MN 56302
(612) 251-6700 Fax: (612) 251-5114

September 22, 1992

U.S. Department of Labor
Pension and Welfare Benefits Administration
P.O. Box 75212
Washington, DC 20013-5212

Dear Sir or Madam:

In accordance with U.S. Department of Labor Regulation §2520.104-23 and the U.S. Department of Labor Civil Penalty Relief Notice published on July 24, 1992, (57 Fed. Reg. 33019), Rinke, Noonan, Grote, Smoley, Deter, Colombo, Wiant, Von Korff, Degiovanni, and Hobbs, Ltd., declares that the following plan is an unfunded plan maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

D. Michael Noonan

Gerald R. Grote

William A. Smoley

Kurt A. Deter

Barrett L. Colombo

James L. Wiant

Gerald W. Von Korff

James Degiovanni

Sharon G. Hobbs

David J. Meyers^{2,3}

John J. Meuers

Thomas E. Kiernan

Roger C. Justin

John J. Babcock

Jill A. Pinkert

Orrin V. Rinke
of Counsel

1. Employer:

Name of Employer: Rinke, Noonan, Grote,
Smoley, Deter, Colombo,
Wiant, Von Korff,
Degiovanni and Hobbs, Ltd.

Address: P.O. Box 1497
Suite 700
400 First Street South
St. Cloud, MN 56302

Employer Identification Number: 41-0965793

2. Plan

a. Name of plan: Rinke-Noonan Owners'
Deferred Compensation Plan

Number of employees covered by plan: 12 *

Enclosed please find a check for \$1,000.00 payable to the U.S. Department of Labor to satisfy the civil penalty obligation specified in the above-referenced notice.

Sincerely yours,

RINKE-NOONAN

By Sharon G. Hobbs
Sharon G. Hobbs

SGH/kh

¹ Admitted to Practice Law in Indiana

² Real Property Law Specialist Certified by the Minnesota State Bar Association

³ Admitted to Practice Law in Wisconsin



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