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December 29, 1992

Plan and Welfare Benefit Administration
P.O. Box 75212
Washington, DC 20013-5212

RE: Top Hat Plan Amnesty Program
Nu-Chek Prep, Inc.
Box 295
Elysian, MN 56028
EIN: 41-0967182



The above-named top hat plan administrator hereby files the attached notice and \$ 1,000 check under the Department of Labor's Amnesty Program.

Please process the notice as required and update your records to indicate retroactive compliance with the reporting and disclosure requirements of ERISA. This negates the need for filing past and future Form 5500's for its top hat plans and removes any potential unfiled or late filed penalties associated with the Form 5500's.

If you have any questions, please contact the plan administrator or myself.

Sincerely,

31024

WOLF ETTER AND CO.
A Professional Association
Certified Public Accountants

Brent A. Halverson, CPA

BAH/amh

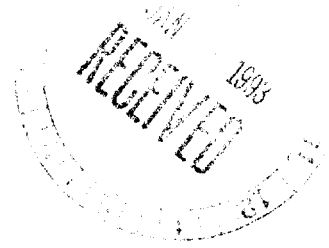
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8 WEST MAIN STREET
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P.O. BOX 458
WESTBROOK, MN 56183-0458
507-274-6171

December 30, 1992



Top Hat Plan Exemption
Plan and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue N. W.
Washington, D.C. 20210

Dear Sir or Madam:

Pursuant to Department of Labor Regulations, 29 C.F.R. 2520.104-23, under Section 110 of Title I of the Employee Retirement Income Security Act of 1974, Nu-Chek Prep, Inc. provides the following information in compliance with the alternative method of reporting and disclosure for unfunded plans maintained for a select group of management or highly compensated employees.

1. Name and address of Employer:

Nu-Chek Prep, Inc.

Box 295

Elysian, MN 56028

2. Employer Identification Number:

41-0967182

3. Nu-Chek Prep, Inc. maintains plans primarily to provide deferred compensation benefits for a select group of management or highly compensated employees.

4. Number of such Plans and number of Participants in each Plan:

Number of Plans

Number of Participants in Each Plan

2

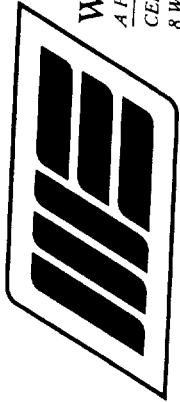
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Nu-Chek Prep, Inc.
Plan Administrator

By X

31024



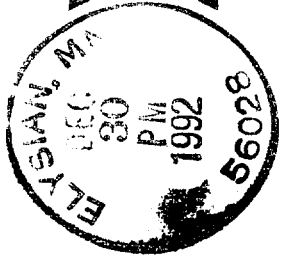


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