

**ERISA EXEMPTION STATEMENT AS PER LABOR REGULATION
SECTION 2520.104-23 OF UNFUNDED OR INSURED PENSION
(DEFERRED COMPENSATION) PLANS FOR SELECTED MANAGEMENT
OR HIGHLY PAID EMPLOYEES--ALTERNATIVE COMPLIANCE**

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

U.S. DEPT. OF LABOR
PWBA/PUBLIC DISCLOSURE
97 SEP 17 AM 11:48

Secretary of Labor:

The employer identified below elects the alternative compliance method for the deferred compensation plan listed below. The employer hereby declares that it maintains the plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The employer agrees to provide plan documents, if any, to the Secretary upon request as required by Section 104(a)(1) of the Act.

The employer currently maintains one plan and such plan has the following number of employees in each plan:

Name of Plan

Employees

Market & Johnson Deferred Compensation Plan

9

Identification of Employer

Market & Johnson, Inc.
2350 Galloway Street
Eau Claire, WI 54702-0630
EIN: 39-1095048

MARKET & JOHNSON, INC.

Employer Name

Steve Deitelhoff
Signature of Administrator

September 10, 1997
Date

