

May 10, 1997U.S. DEPT. OF LABOR
PWSA/PUBLIC DISCLOSURE
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Top Hat Plan Exemption
 Pension 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 the Department of Labor Regulations, 29 C.F.R. § 2502.104-23, under Section 110 of Title I of the Employee Retirement Income Security Act of 1974, Reliance Transportation, 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: Beverage Wholesalers, Inc.
P.O. Box 2142
Fargo, North Dakota 58107
2. Employer Identification Number: 41-0918769
3. Beverage Wholesalers, Inc. maintains plans primarily designed to provide deferred compensation benefits for a select group of management or highly compensated employees.
4. Number of such plans and the number of participants in each Plan:

<u>Number of Plans</u>	<u>Number of Participants</u>
1	1

If you have any questions with regard to this filing, please contact the undersigned.

Very truly yours,



 Plan Administrator

FREDRIKSON & BYRON, P.A.
Attorneys At Law

CERTIFIED

P 222 269 623

MAIL

RRR

**RETURN RECEIPT
REQUESTED**

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