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November 8, 1995

2520032031307

Office of Employee Benefits Security
Labor Management Services Administration
U.S. Department of Labor
Washington, DC 20216

Gentlemen:

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974 for unfunded pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. §2520.104-23, the following information is provided by the undersigned employer:

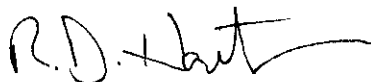
Name and Address of Employer: Minikahda Club
 Excelsior Boulevard and West 32nd Street
 Minneapolis, MN 55416

Employer Identification Number: 41-0414040

The Minikahda Club maintains a plan primarily for the purpose of providing deferred compensation for select members of its management. One such member is presently covered by the Plan.

Very truly yours,

LINDQUIST & VENNUM P.L.L.P.



Robert J. Hartman

RJH:rd

cc: John Paulson