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NOVEMBER 9, 1995

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

2520032031315

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, S & R Quisberg, 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:**

S & R Quisberg, Inc.
P. O. Box 2656
Baxter, Minnesota 56404

2. **Employer Identification Number:**

41-1592902

3. S & R Quisberg, Inc. maintains a plan 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:**

<u>Number of Plans</u>	<u>Number of Participants in Each Plan</u>
1	1

S & R QUISBERG, INC.
Plan Administrator

By Steven M. Quisberg
Steven M. Quisberg, President

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