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RESPONSE TO PERHAM Office

PWBA/P

05 AUG 30 PM 1:57

A PROFESSIONAL LIMITED LIABILITY PARTNERSHIP

OFFICES IN: WEEKLY OFFICE HOURS IN:
FERGUS FALLS DALTON
PERHAM UNDERWOOD
PELICAN RAPIDS VERGAS
BATTLE LAKE

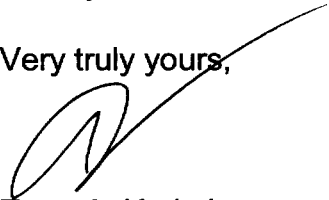
August 19, 2005

Office of Pension and Welfare Programs
Labor Management - Services Administration
US Department of Labor
Washington DC 20216

Re: Arvig Enterprises, Inc.
Employer ID #41-1507358
ERISA Memorandum Statement

Enclosed please find an ERISA Memorandum Statement for filing in the above-entitled matter. If you require any further information or documentation or if you have any questions regarding the Memorandum Statement or the Compensation Plan itself, please contact the undersigned directly.

Very truly yours,



Terry A. Karkela

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Enc.

c: Arvig Enterprises, Inc.

RETIREMENT-ONLY SALARY CONTINUATION

ERISA MEMORANDUM STATEMENT

DATE: August 1, 2005

TO: Office of Pension and Welfare Programs
Labor Management - Services Administration
US Department of Labor
Washington DC 20216

FROM: Arvig Enterprises, Inc.
Employer Identification Number - 41-1507358
160 2nd Ave SW
Perham MN 56573

This statement is with respect to Non-Qualified Deferred Compensation Plans maintained by Employer under the requirements of 29 CFR Section 2520.104-23(a).

Employer currently maintains one qualified salary continuation plan for Executives who are members of a "select group of management" or who are "highly compensated".

The number of participants are:

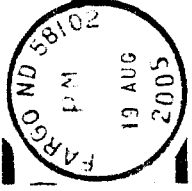
Plan 1: 11

Plan Administrator: David Arvig

Title: Chairman

Employer: Arvig Enterprises, Inc.

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OFFICE OF PENSION AND WELFARE PROGRAMS
LABOR MANAGEMENT - SERVICES ADMINISTRATION
US DEPARTMENT OF LABOR
WASHINGTON DC 20216

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