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April 29, 1994

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Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N5644  
U.S. Department of Labor  
200 Constitution Avenue N.W.  
Washington, D.C. 20210

RE: *Bremer Financial Corporation*

Dear Sir/Madam:

Pursuant to 29 C.F.R. Section 2520.104-23(b)(2), the following constitutes an update of the statement dated June 27, 1990 that was filed with the Secretary of Labor for Bremer Financial Corporation (the "Corporation") to meet the alternative method for compliance prescribed by 29 C.F.R. Section 2520.104-23 for the unfunded pension plans maintained for a select group of management or highly compensated employees of the Corporation.

The Corporation currently maintains three non-qualified deferred compensation plans. Each Plan is maintained by the Corporation primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The first plan, referenced in the June 27, 1990 filing, currently has one participant. The second and third plans, which became effective January 1, 1994, currently each have five participants. Copies of the Plans will be provided to Secretary upon request. The Corporation's address and employer identification number are as follows:

Bremer Financial Corporation  
445 Minnesota Street  
Suite 2000  
St. Paul, Minnesota 55101  
EIN: 41-0715583

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Please feel free to contact the undersigned if you require any additional information.

Very truly yours,

WINTHROP & WEINSTINE, P.A.

By -



Thomas A. Walker

TAW/smd/STP:113792-1

cc: Ms. Barbara Miller