

2520032542006

ERISA EXEMPTION STATEMENT AS PER LABOR REGULATION
. SECTION 2520.104-23 OF UNFUNDED OR INSURED PENSION
(DEFERRED COMPENSATION) PLANS FOR SELECTED MANAGEMENT
OR HIGHLY PAID EMPLOYEES--ALTERNATIVE COMPLIANCE

August 3, 1992

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
200 Constitution Avenue NW
Washington DC 20210

To Whom It May Concern,

The employer identified below elects the alternative compliance method for the deferred compensation plan listed below. The employer hereby declares that it maintains the plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The employer agrees to provide plan documents, if any, to you upon request as required by Section 104(a)(1) of the Act.


The employer currently maintains one (1) plan and such plan has the following number of employees in the plan:

<u>Plan Identification (Initials)</u>	<u>Number of Employees</u>
RDS	one

Identification of Employer:

Name - Lutheran Homes of Oshkosh, Inc.
Address - 225 N. Eagle Street
City/State/Zip - Oshkosh WI 54901
Employer Identification Number - 39-1032234

Lutheran Homes of Oshkosh, Inc.
Employer Name

By 
Signature of Administrator

August 10, 1992
Date