

May 12, 1992

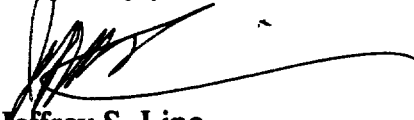
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Top Hat Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210

RE: North Central Health Services, Inc.
2500 South Street
Lafayette, IN 47902
E.I.N.: 31-1118357

In accordance with Department of Labor Regulation Section 2520.104-23(b) the above referenced employer declares that it maintains the above referenced plan primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. The referenced plan is the only such plan maintained by the employer. Benefits are paid as needed solely from the general assets of the employer. The plan covers 8 individuals.

Very truly yours,


Jeffrey S. Line
Manager

JSL/ale

cc: Larry Strawser
Larry Wiedeman

MAY 15 1992