

LAW OFFICES
LEONARD, STREET AND DEINARD
PROFESSIONAL ASSOCIATION

2520032903284

SUITE 2300
150 SOUTH FIFTH STREET
MINNEAPOLIS, MINNESOTA 55402
TELEPHONE (612) 335-1500
FACSIMILE (612) 335-1657

GREGG J. CAVANAGH
SUSAN M. ROBINER
MICHAEL R. COHEN
BRADLEY J. GUNN
NANCY A. WILTGEN
VIRGINIA B. CONE
MICHELLE A. MILLER
TIMOTHY R. MEYERSON
BLAKE SHEPARD, JR.
WILLIAM L. GREENE
STEVEN L. BELTON
PETER H. BACHMAN
JOHN S. BRENNAN
CARRIE L. HEMPEL
MARC D. SIMPSON
SHAUN C. MCELHATTON
JAMES J. BERTRAND
MARK W. DELEHANTY
PETER E. SCHIFSKEY
LAWRENCE P. SCHAEFER
CAROLYN V. WOLSKI
STEVEN R. LINDEMANN
WILLIAM H. KOCH
RONALD J. SCHULTZ
STEVEN J. RINDSIG
JAMA M. KRIZ
WENDY C. SKUVEREN

LOREN A. UNTERSEHER
ROBERT H. TORGERSON
JOSHUA J. KANASSATEGA
JANN M. EICHLER SMITH
RUTH B. O'NEILL
ANDREW P. LEE
I. DANIEL COLTON
NICOLE A. ENGISCH
DAVID D. ETZWILER
TAMMIE S. PTACEK
JANE F. GODFREY
ERIC H. GALATZ
DWIGHT A. LARSON
ROSANNE JACUZZI

GEORGE B. LEONARD (1872-1956)
ARTHUR L. H. STREET (1877-1961)
BENEDICT DEINARD (1899-1969)
AMOS S. DEINARD (1898-1995)

SIDNEY LORBER
IRENE SCOTT
DANIEL D. FOTH
DANIEL M. SATORIUS
OF COUNSEL

SIDNEY BARROWS
HAROLD D. FIELD, JR.
RICHARD J. GUNN
ALLEN I. SAEKS
THOMAS D. FEINBERG
MORRIS M. SHERMAN
GEORGE REILLY
CHARLES K. DAYTON
DAVID N. COX
STEPHEN R. PFLAUM
CHARLES A. MAYS
LOWELL J. NOTEBOOM
GEORGE F. MCGUNNIGLE, JR.
RICHARD G. PEPIN, JR.
FREDRIC T. ROSENBLATT
BYRON E. STARNES
STEVEN M. RUBIN
JOHN H. HERMAN
STEVEN D. DERUYTER
JAMES R. DORSEY
KATHLEEN M. GRAHAM
STEPHEN J. DAVIDSON
STEPHEN R. LITMAN
EDWARD M. MOERSFELDER
ROBERT LEWIS BARROWS
RICHARD J. WEGENER
DANIEL J. MCINERNEY, JR.
HUGH M. MAYNARD
FREDERICK W. MORRIS
JOHN C. KUEHN

BRADLEY J. GILLAN
MICHAEL A. NEKICH
MARTHA C. BRAND
DAVID N. HAYNES
CAROLYN CHALMERS
JAMES V. ROTH
RICHARD H. MARTIN
ROBERT L. DeMAY
ANGELA M. BOHMANN
ROBERT P. THAVIS
JAMES G. BULLARD
JOSEPH M. FINLEY
LAWRENCE J. FIELD
DAVID W. KELLEY
MARK S. WEITZ
DAVID L. LILLEHAUG
ROBERT J. HUBER
DAVID KANTOR
ANGELA M. CHRISTY
MARK A. LINDGREN
HENRY J. SHEA, III
LOWELL V. STORTZ
DOUGLAS B. GREENSWAG
ELLEN G. SAMPSON
ROSANNE NATHANSON
MICHAEL G. TAYLOR
JOHN W. GETSINGER
THOMAS P. SANDERS
ROBERT ZEGLOVITCH
TIMOTHY WELCH

December 15, 1992

WRITER'S DIRECT DIAL NUMBER

(612) 335-1510

CERTIFIED MAIL NO. P 554 213 026
RETURN RECEIPT REQUESTED

16124

Department of Labor, SPD
Pension and Welfare Benefits Administration
P. O. Box 75212
Washington, D.C. 20013-5212

Re: Dermatology Consultants, P.A.

Address: 2106 American National Bank Building
St. Paul, MN 55101

EIN: 41-0972960

Dear Sir or Madam:

Dermatology Consultants, P.A. has entered into separate employment agreements with each of its employee shareholders. The employment agreements contain provisions for payment of compensation after termination of employment for death, disability, retirement and other reasons. The number of employees with such agreements is 8.

Dermatology Consultants, P.A. is not certain whether these agreements constitute a plan or plans within the meaning of Section 3(3) of the Employee Retirement Income Security Act of 1974, as amended. Dermatology Consultants, P.A. nevertheless is reporting the existence of the agreements to comply with reporting and disclosure requirements imposed under Regulation § 2520.104-23, in the event the agreements are determined to constitute a plan or plans.

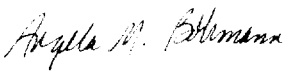
Department of Labor, SPD
December 15, 1992
Page 2

Enclosed is a check in the amount of \$1,000.00, payable to the Department of Labor, in payment of the penalty for failure to timely report the existence of a deferred compensation plan.

Questions with respect to this matter may be addressed to the undersigned.

Very truly yours,

LEONARD, STREET AND DEINARD

By 
Angela M. Bohmann

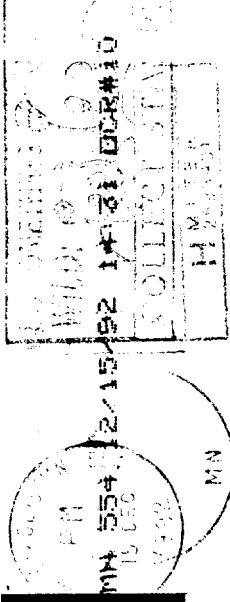
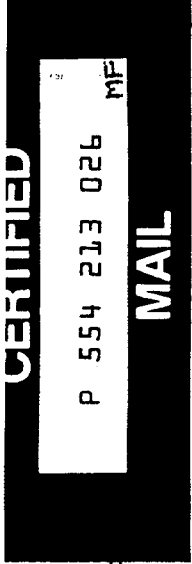
AMB/cl
Enclosure

cc: Ms. Ann Murphy
Thomas D. Feinberg, Esq.

16124

LAW OFFICES

LEONARD, STREET AND DEINARD
SUITE 2300
150 SOUTH FIFTH STREET
MINNEAPOLIS, MINNESOTA 55402



**RETURN RECEIPT
REQUESTED**

Department of Labor, SPD
Pension and Welfare Benefits Administration
P. O. Box 75212
Washington, D.C. 20013-5212

