

October 27, 1992

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**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
P.O. Box 75212
Washington, D.C. 20013-5212

Re: Section 2520.104-23 of the Department of Labor Regulations

Dear Sir/Madam:

Pursuant to section 110 of Title I of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), and Section 2520.104-23 of the Department of Labor Regulations, Foundation for Health Care Evaluation hereby provides the information required to comply with the alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of ERISA for unfunded plans maintained by an employer for a select group of management or highly compensated employees. As required under Section 2520.104-23(b)(1) of the Regulations, this statement provides a list of the plans maintained by Foundation for Health Care Evaluation and the number of employees in each plan.

1. The name and address of the employer is as follows:

Foundation for Health Care Evaluation
2901 Metro Drive, Suite 400
Bloomington, MN 55425

2. The Employer Identification Number assigned by the Internal Revenue Service for the employer is the following:

41-0971557

3. Foundation for Health Care Evaluation hereby declares that it maintains 1 plan(s) primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

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4. The number of plans and the number of employees participating in such plans is as follows:

<u>Plan</u>	<u>Number of Participants</u>
Foundation for Health Care	<u>1</u>
Evaluation Deferred Compensation Plan	

Sincerely,

**FOUNDATION FOR HEALTH CARE
EVALUATION**

By:


Its: Director, Human Resources