

December 16, 1993

CERTIFIED MAIL -
RETURN RECEIPT REQUESTED
RECEIPT NUMBER P 049 937 872

2520040150585

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U. S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20201

RE: Robert F. Siegert, M.D., S.C. Retirement Income Agreement for
Robert F. Siegert, M.D.; Alternative Reporting and Disclosure
Requirements of Part I of Title I of ERISA Section 101-111

To the Secretary of Labor:

This statement is submitted to comply with the "top hat"
reporting requirements of Department of Labor Regulation 29 C.F.R.
§2520.104-23.

Name and Address of Employer: Robert F. Siegert, M.D., S.C.
P. O. Box 085001
Racine, WI 53408-5001

Employer Identification No.: 39-1373484

Purpose of Plan:

To provide deferred compensation for highly compensated
physician employees. This plan was established in December 1993.

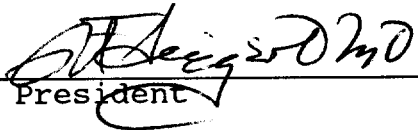
Number of Plans and Participants in Each Plan:

There is only one such plan in existence and there is
only one employee participating in this plan.

Agreement to Furnish Documents:

Robert F. Siegert, M.D., S.C. shall provide plan documents to the Department of Labor upon its request.

Robert F. Siegert, M.D., S.C.

By: 
Its President