

September 10, 1993

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

Dear Sir or Madam:

Pursuant to Department of Labor Regulations, 29 C.F.R. §2520.104-23, under Section 110 of Title I of the Employee Retirement Income Security Act of 1974, Specialists in General Surgery, Ltd. provides the following information in compliance with the alternative method of reporting and disclosure for unfunded plans maintained for a select group of management or highly compensated employees.

1. Name and address of Employer:

Specialists in General Surgery, Ltd.  
500 Osborne Road  
Fridley, Minnesota 55432

2. Employer Identification Number:

41-1242581

3. Specialists in General Surgery, Ltd. maintains a plan primarily to provide deferred compensation benefits for a select group of management or highly compensated employees.

4. Number of such Plans and number of Participants in each Plan:

Number of Plans

1

Number of Participants

4

Specialists in General Surgery, Ltd.  
Plan Administrator

By:

  
John J. Stoltenberg, M.D.