

2520040764874



United HealthCare Corporation  
Legal Department

JAN 8 1993

December 23, 1992

**CERTIFIED MAIL/RETURN RECEIPT REQUESTED**

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

**Re: Top Hat Plan Exemption**

Dear Sir or Madam:

The purpose of this letter is to advise you in accordance with Labor Department Regulation section 2520.104-23 that United HealthCare Corporation, 9900 Bren Road, P.O. Box 1459, Minneapolis, MN 55440-1459, maintains a plan for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The plan covers approximately 350 employees. The current name of the Plan is "United HealthCare Corporation Executive Savings Plan." The employer identification number of United HealthCare Corporation is 41-1321939.

The employer intends to take advantage of the United States Department of Labor's amnesty program for top hat plans. Consequently, enclosed please find a check in the amount of \$1,000.00 made payable to the United States Department of Labor.

The filing of this statement is intended solely to comply with Reg. Sec. 2520.104-23 to the extent it applies, and may not, by itself, be treated as an admission by United HealthCare Corporation that the arrangements described herein are "employee pension benefit plans" subject to the Employee Retirement Income Security Act of 1974, as amended.

Very truly yours,

Debra J. R. Shoemaker  
Assistant General Counsel

211371

DJRS/bad

Enclosure

Writer's Direct Dial No.:  
(612)  
9900 Bren Road East  
P.O. Box 1459  
Minneapolis, Minnesota 55440-8001

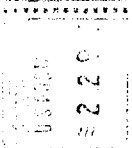
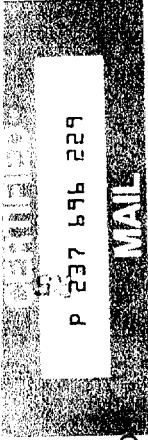
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