

STATEMENT FOR ELECTION OF ALTERNATIVE METHOD OF COMPLIANCE FOR
PENSION PLAN FOR CERTAIN SELECTED EMPLOYEES UNDER DEPARTMENT OF
LABOR REG. SECTION 2520.104-23

Pursuant to United States Department of Labor Pension and Welfare Benefits Administration Notices published on July 24, 1992 (57 FR 33019) and September 21, 1992 (57 FR 43477), The Childrens Heart Clinic, P.A. submits the following Statement with respect to The Childrens Heart Clinic, P.A. Deferred Compensation Plans:

Name of Employer: The Childrens Heart Clinic, P.A.

Address of Employer: 2545 Chicago Avenue South
Suite 106
Minneapolis, Minnesota 55404

Employer's Tax Identification No.: 41-0987617

Purpose of Plan: The Childrens Heart Clinic, P.A. maintains unfunded Deferred Compensation Plans for the purpose of promoting the success of the corporation by facilitating the employment and retention of certain physician-employees and by furnishing such employees with an incentive to remain in employment and render future services. As such, the Deferred Compensation Plans may be considered plans primarily for the purpose of providing deferred compensation for a select group of highly compensated employees as provided in Department of Labor Reg. Section 2520.104-23.

No. of Plans: 3

No. of Employees in Each Plan: 1

LAW OFFICES
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JAN 8 1993

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December 23 , 1992

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

Enclosed please find the following submitted on behalf
of The Childrens Heart Clinic, P.A. unfunded Deferred
Compensation Plan:

1. A Statement as provided for in DOL Reg. Section
2520.104 - 23(b)(1): Alternative Method of
Compliance for Pension Plans for Certain Selected
Employees.
2. A check in the amount of \$1,000.00 made payable to
"United States Department of Labor" as a civil
penalty paid with the enclosed statement.

The enclosed material is being submitted pursuant to
DOL Reg. Section 2520.104-23 and United States Department of
Labor Pension and Welfare Benefits Administration Notices dated
July 24, 1992 (57 FR 33019) and September 21, 1992 (57 FR 43477).

Very truly yours,

EVIDON & WEISBERG, P.A.

N. E. Evidon
Norman E. Evidon

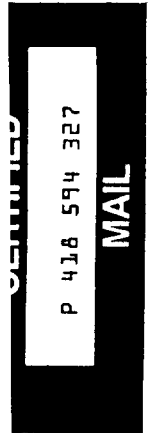
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Enclosures
D12-17

cc: Gene Dietz

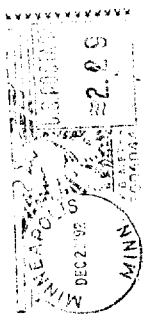
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