

November 20, 1998

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

Dear Sir or Madame:

This statement is filed under DOL Regulations § 2520.104-23.

Employer: Northwestern Memorial Corporation

Address: 310 East Huron Street
 Chicago, IL 60611

Employer ID

Number: 363152959

Effective 1/1/99, the Employer adopted the following plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

Plan	Number of Participants
Capital Accumulation Account Plan	<u>20</u>
Supplemental Retirement Plan	<u>20</u>
Deferred Compensation Plan	<u>20</u>

The Employer will provide plan documents to the Secretary of Labor on request.

Sincerely,

Dean L. Manheimer

Dean L. Manheimer
 Vice President Human Resources

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