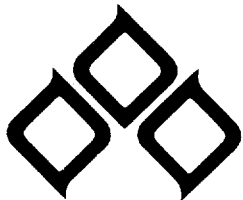


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October 7, 1998

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 Madam:

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

Employer: Miller-Dwan Medical Center, Inc.

Address: 502 East Second Street  
Duluth, MN 55805

Employer ID: 41-1878730

Effective 10/1/98, 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
Supplemental Executive Retirement Plan	1
Capital Accumulation Account Plan	3
Severance Plan	4

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

Sincerely,

William H. Palmer  
President

WHP:gmm

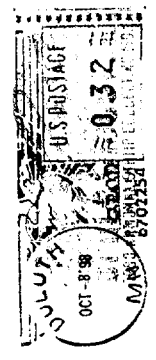
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**Miller-Dwan Medical Center**

502 East Second Street • Duluth, Minnesota 55805 • (218) 727-8762



Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
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ADDRESS SERVICE  
REQUESTED