

ROBINS, KAPLAN, MILLER & CIRESI

ATTORNEYS AT LAW

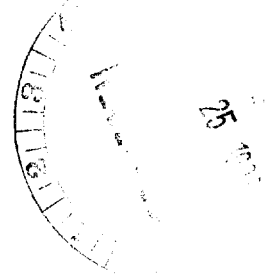
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2800 LASALLE PLAZA
800 LASALLE AVENUE
MINNEAPOLIS, MINNESOTA 55402-2015
TELEPHONE (612) 349-8500
FACSIMILE (612) 339-4181

RICHARD J. NIGON
(612) 349-8532

December 31, 1992

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



Re: Statement of Maintenance of Top Hat Plans

Dear Sir or Madam:

This statement is intended to comply with the requirements of 29 CFR Sec.2520.104-23 in order to obtain relief from the reporting and disclosure requirements of Part 1 of Title I of ERISA for the top hat pension plans maintained by Robins, Kaplan, Miller & Ciresi.

Name and Address of Employer: Robins, Kaplan, Miller & Ciresi
2800 LaSalle Plaza
800 LaSalle Avenue
Minneapolis, Minnesota 55402-2015

Employer Identification Number: 41-0719631

Declaration of Plans:

Robins, Kaplan, Miller & Ciresi maintains two plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. There are 102 employees in each plan.

30124

In accordance with the PWBA notice issued on July 20, 1992, we enclose our check for \$2,000 for payment of the \$1,000 per plan civil penalty for late filing.

Sincerely,

ROBINS, KAPLAN, MILLER & CIRESI

Richard J. Nigon
Plan Administrator

RJN/jr



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MILLER & CIRESI

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