

LARKIN, HOFFMAN, DALY & LINDGREN, LTD.

ATTORNEYS AT LAW

1500 NORWEST FINANCIAL CENTER
7900 XERXES AVENUE SOUTH
BLOOMINGTON, MINNESOTA 55431
TELEPHONE (612) 835-3800
FAX (612) 896-3333

JAMES P. LARKIN
ROBERT L. HOFFMAN
JACK F. DALY
D. KENNETH LINDGREN
GERALD H. FRIEDEL
ALLAN E. MULLIGAN
JAMES C. ERICKSON
EDWARD J. DRISCOLL
GENE N. FULLER
JOHN D. FULLMER
ROBERT E. BOYLE
FRANK I. HARVEY
CHARLES S. MODELL
CHRISTOPHER J. DIETZEN
JOHN R. BEATTIE
LINDA H. FISHER
THOMAS P. STOLTMAN
MICHAEL C. JACKMAN
JOHN E. DIEHL
JON S. SWIERZEWSKI
THOMAS J. FLYNN
JAMES P. QUINN
TODD I. FREEMAN
PETER K. BECK
JEROME H. KAHNKE
SHERRILL R. OMAN
GERALD L. SECK
JOHN B. LUNDOQUIST
DAYLE NOLAN CILIBERTO*
THOMAS B. HUMPHREY, JR.
MICHAEL T. MCKIM
JOHN A. COTTER*
BEATRICE A. ROTHWEILER

PAUL B. PLUNKETT
ALAN L. KILDOW
KATHLEEN M. NEWMAN
MICHAEL B. LEBARON
GREGORY E. KORSTAD
GARY A. VAN CLEVE*
DANIEL L. BOWLES
TODD M. VLATKOVICH
TIMOTHY J. MCMANUS
TIMOTHY J. KEANE
DONNA L. ROBACK
MICHAEL W. SCHLEY
MICHAEL A. ROBERTSON
LISA A. GRAY
GARY A. RENNEKE
SHANNON K. MCCAMBRIDGE
CHRISTOPHER J. HARRISTHAL
WILLIAM C. GRIFFITH, JR.
JOHN J. STEFFENHAGEN
DANIEL W. VOSS
MARK A. RURIK
JOHN R. HILL
JAMES K. MARTIN
THOMAS J. SEYMOUR
MICHAEL J. SMITH
FREDERICK K. HAUSER III
MARY E. VOS
LARRY D. MARTIN

OF COUNSEL
WENDELL R. ANDERSON
JOSEPH GITIS
RICHARD A. NORDBYE

*ALSO ADMITTED IN
WISCONSIN

December 4, 1992

Pension and Welfare Benefit Programs
P.O. Box 75212
Washington, D.C. 20013-5212

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

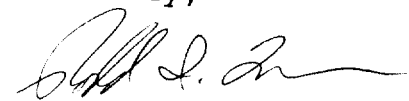
Dear Sir or Madam:

Pursuant to notice issued by the PWBA regarding the "grace period" for reporting for top hat plans, enclosed please find the Statement required by 29 C.F.R. Section 2520.104-23 with respect to nonqualified deferred compensation plans and a check in the amount of \$1,000 to cover the penalty for late filing of the Statement. This Statement is provided for the deferred compensation provisions contained in employment agreements for the following employer:

- Minneapolis Ear, Nose & Throat Clinic, P.A.
EIN: 41-0951475

If you have any questions or need additional information, please do not hesitate to contact me.

Sincerely,

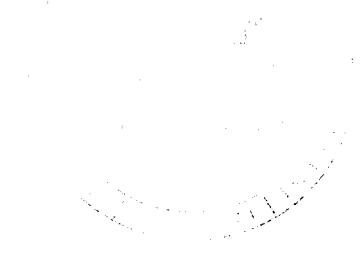


Todd I. Freeman, for
LARKIN, HOFFMAN, DALY & LINDGREN, LTD.

14,585

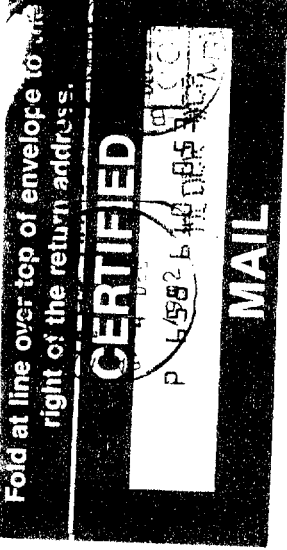
Enclosure

cc: Minneapolis Ear, Nose & Throat Clinic, P.A.
Mr. Lloyd Froelich



14,585

LARKIN, HOFFMAN, DALY & LINDGREN, LTD.
1500 NORWEST FINANCIAL CENTER
7900 XERXES AVENUE SOUTH
BLOOMINGTON, MINNESOTA 55431



CERTIFIED MAIL
RETURN RECEIPT REQUESTED
Pension and Welfare Benefit Programs
P.O. Box 75212
Washington, D.C. 20013-5212

