

SHERMAN & DANIELSEN, LTD.

ATTORNEYS AT LAW

4700 NORWEST CENTER
90 SOUTH SEVENTH STREET
MINNEAPOLIS, MN 55402

SENDER'S DIRECT DIAL (612) 347-0294
FAX (612) 347-0284

2520005098695

DOL-PWBA
PUBLIC DISCLOSURE
97 SEP 29 10:33

September 17, 1997

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

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:

Please find enclosed the filing pursuant to DOL Regulations § 2520.104-23 for our client, Fond Du Lac Regional Clinic, S.C. If you have any questions, please do not hesitate to contact me.

Sincerely,

SHERMAN & DANIELSEN, LTD.



Kirk D. Sherman

KDS/sj

Enclosure

cc: Ryan Reisdorfer (with enclosure)
Glen Treml (with enclosure)

September 17, 1997

DOL - PWBA
PUBLIC INFORMATION
97 SEP 29 09:10:33

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: Fond Du Lac Regional Clinic, S.C.

Address: 80 Sheboygan Street
Fond Du Lac, WI 54935

Employer ID
Number: 39-1172740

Effective July 1, 1997, 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	17
Elective Salary Deferral Plan	21

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

SHERMAN & DANIELSEN, LTD.
Attorneys at Law
4700 Norwest Center
90 South 7th Street
Minneapolis, Minnesota 55402

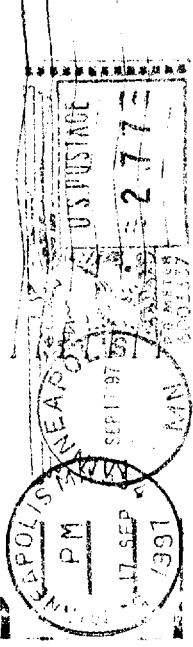
right of the return address

CERTIFIED

Z 37E 168 18E

MAIL

Return Receipt Requested



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

