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December 15, 1992

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
U.S. Department of Labor
P.O. Box 75212
Washington, DC 20013-5212

1993
RECEIVED

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RE: Alternative Reporting and Disclosure Statement for an Unfunded Deferred Compensation Plan

Dear Department of Labor:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. Sec. 2520.104-23, the following information is provided by the undersigned employer.

Name of Employer: Minnesota Head & Neck Pain Clinic, P.A.
Address: 701 - 25th Avenue South, #304
Minneapolis, Minnesota 55454

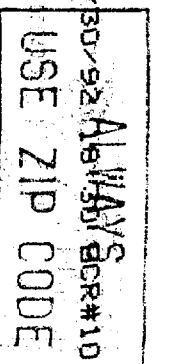
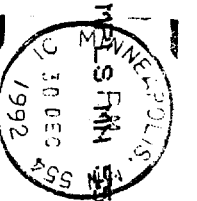
Employer Identification Number: 41-1526541

Minnesota Head & Neck Pain Clinic, P.A. maintains one non-qualified deferred compensation plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The name of the plan is the Minnesota Head & Neck Pain Clinic, P.A. Deferred Compensation Plan. The Plan benefits 2 participants.

Minnesota Head & Neck Pain Clinic, P.A.

By: 
Plan Administrator

MINNESOTA HEAD & NECK FUND CLAIMS
701 25th Avenue South • Suite 304
Minneapolis, MN 55454



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