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September 1, 1994

Top-Hat Plan Exemption  
Pension and Welfare Benefits  
Administration  
Room N5644  
U. S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210

Dear Sir or Madam:

Re: Alternative Reporting and  
Disclosure Statement

This notice complies with the requirements of the alternative method of reporting and disclosure for unfunded plans for a select group of management or highly compensated employees. Pursuant to Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended, and Department of Labor Regulation, 19 C.F.R. section 2520.104-23, the following information is provided:

Employer Name and Address:

Bethesda Lutheran Homes and Services, Inc.  
700 Hoffman Drive  
Watertown, WI 53094

Employer Identification Number: 39-0806446

Number of Unfunded Deferred Compensation Plans  
Maintained by Employer: - 2

Number of Employees in the Plans: - 1

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The Employer adopted the plan for the purpose of providing deferred compensation for a select group of management or highly compensated employees. A copy of the plan will be provided to the Secretary of Labor upon request.

Very truly yours,

BETHESDA LUTHERAN  
HOMES AND SERVICES, INC.

BY *Julian D. Mundt*  
Its *President*

*Alexander L. Napolitano*  
Alexander L. Napolitano

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