

September 12, 2007

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**CERTIFIED MAIL/  
RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210

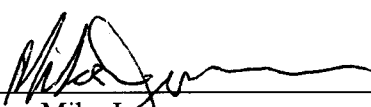
Dear Sir or Madam:

Pursuant to Department of Labor Regulations, 29 C.F.R. §2520.104-23, under Section 110 of Title I of the Employee Retirement Income Security Act of 1974, the undersigned Employer provides the following information in compliance with the alternative method of reporting and disclosure for unfunded plans maintained for a select group of management or highly compensated employees to update the number of participants reflected in prior filings.

1. Name and Address of Employer:  
  
UCare Minnesota  
500 Stinson Boulevard, N.E.  
Minneapolis, MN 55413
2. Employer Identification Number: 36-3573805
3. Employer maintains a plan primarily to provide deferred compensation benefits for a select group of management or highly compensated employees. The current name of the plans are: "UCare Minnesota Chief Executive Officer Supplemental Benefit Plan and the UCare Minnesota Executive Supplemental Benefit Plan."
4. Number of such Plans and number of Participants in each Plan:

<u>Plan</u>	<u>Number of Participants</u>
UCare Minnesota Chief Executive Officer Supplemental Benefit Plan	1
UCare Minnesota Executive Supplemental Benefit Plan	7

UCARE MINNESOTA

By   
 Mike Jensen  
 Its Human Resources Manager



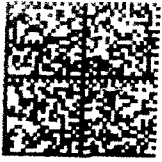
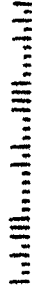
P.O. Box 52  
Minneapolis, Minnesota 55440-0052

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Washington, DC 20210



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