

2520032034975

Date: December 31, 1992

To: Top Hat Exemption
Pension and Welfare Administration, Room N-5644,
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, DC 20010

From: American Baptist Homes of the Midwest

To satisfy the reporting and disclosure requirements of Title I of ERISA, the following information is provided regarding the non-qualified deferred compensation plans of the above named employer. The employer is affiliated with the American Baptist Church and the applicability of the ERISA requirements to their plans has been unclear. The intent of the employer is to provide the DOL with the requested information anyway.

(1) Name: American Baptist Homes of the Midwest
Address: 11985 Technology Drive
Eden Prairie, MN 55344
EIN: 41-0706155

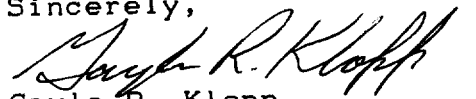
(2) American Baptist Homes of the Midwest maintains the following plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

(3) There are five plans in place. A total of eighteen people have entered into deferred compensation arrangements with the employer. The following lists the dates the contracts were initially written and the number of people covered under each contract:

1978	2 employees
1980	4 employees
1982	1 employee
1983	8 employees
1990	18 employees

The contracts are either (a) paid as needed solely from the general assets of the employer, and/or (b) provided exclusively through insurance contracts, or policies, that are funded with premiums paid by the employer directly from its general assets and are issued by an insurance company that is qualified to do business in any state.

Sincerely,


Gayle R. Klopp
Manager, Human Resources

RECEIVED
DEC 31 1992