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May 9, 1994

WRITER'S DIRECT DIAL NUMBER

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

Re: **Top Hat Filing**

Dear Secretary of Labor:

Pursuant to ERISA Section 2520.104-23, the following statement is intended to comply with the reporting and disclosure requirements of Part 1 of Title I of ERISA.

The Evangelical Lutheran Good Samaritan Society maintains the following plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Plan: The Evangelical Lutheran Good Samaritan Society Deferred  
Compensation Plan

Sponsor: The Evangelical Lutheran Good Samaritan Society  
1000 West Avenue North  
Sioux Falls, SD 57117

EIN: 45-0228055

No. of Top Hat Plans: 1

No. of Employees Covered by the Plan(s): 12

680226

BRIGGS AND MORGAN

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If you have any questions relating to the above plan, please call Carolyn S. Nestingen  
at (612) 334-8579.

Very truly yours,



Pam Brown  
Paralegal

PB:cmt

cc: Mark A. Jerstad  
Sylvia Gause