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December 23, 1992

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

Re: Twin Cities Spine Surgeons, Ltd.  
Employer Identification No.: 41-0990689  
Our File No.: 50899-1

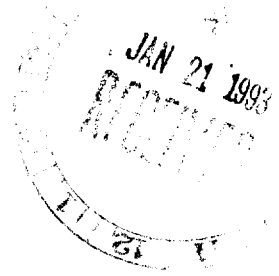
Dear Sir/Madam:

Twin Cities Spine Surgeons, Ltd., of 606 24th Avenue South, Suite 602, Minneapolis, Minnesota 55454 makes this statement as the alternate method of compliance with the reporting and disclosure requirements of Part 1 of Title 1 of ERISA pursuant to Department of Labor Regulations §2520.104-23.

The Employer Identification Number for Twin Cities Spine Surgeons, Ltd. is 41-0990689.

Twin Cities Spine Surgeons, Ltd. maintains deferred compensation plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.


26,917



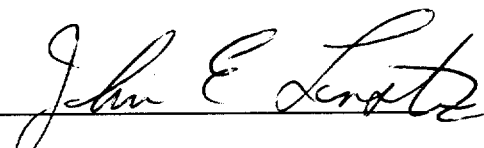
Twin Cities Spine Surgeons, Ltd. maintains five individual plans with one employee participating in each individual plan.

Also enclosed is a draft in the amount of \$1,000.00 for civil penalties under the amnesty program.

MEAGHER & GEER

by:   
Timothy W. Ridley

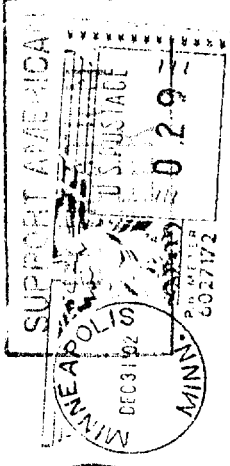
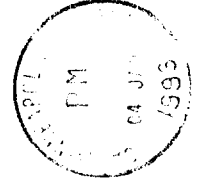
TWIN CITIES SPINE SURGEONS, LTD.

by:   
Its: Plan Administrator

TWR/jms/79272.1  
Enclosure



Suite 602, Fairview-St. Mary's Office Building  
606 34th Avenue South • Minneapolis, Minnesota 55454-1499



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