

2520032034611

December 18, 1992

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
P. O. Box 75212
Washington, D. C. 20013-5212

Re: Section 2520.104-23 of the Department of Labor Regulations

Dear Sir/Madam:

Pursuant to Section 110 of Title I of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), and Section 2520.104-23 of the Department of Labor Regulations, The Alliance, Inc. hereby provides the information required to comply with the alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of ERISA for unfunded plans maintained by an employer for a select group of management or highly compensated employees. As required under Section 2520.104-23 (b)(1) of the Regulations, this statement provides a list of the plans maintained by The Alliance, Inc.

1. The name and address of the employer is as follows:

The Alliance, Inc.
400 Clifton Avenue South
Minneapolis, MN 55403



2. The Employer Identification Number assigned by the Internal Revenue Service for the employer is as follows:

41-0963427

3. The Alliance, Inc. hereby declares that it maintains one plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

4. The plan name and the number of employees participating in such plan is as follows:

<u>Plan</u>	<u>Number of Participants</u>
The Alliance, Inc. Deferred Compensation Agreements For Select Management Employees	11

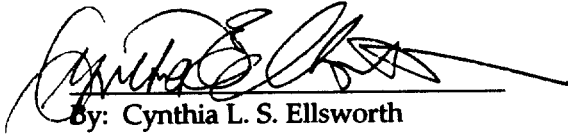
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This statement is intended to comply with the notice issued by the Department of Labor, dated July 24, 1992, regarding the grace period provided to top-hat plans to comply with the reporting requirements applicable to those plans under Section 2520.104-23 of the Regulations. Enclosed is a check payable to the U.S. Department of Labor for the penalty amount of \$1,000 for this filing.

Sincerely,

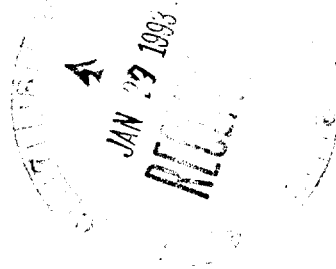
THE ALLIANCE, INC.

A handwritten signature in black ink, appearing to read 'Cynthia L. S. Ellsworth', is written over a horizontal line. The signature is stylized and cursive.

By: Cynthia L. S. Ellsworth
Its Treasurer

Enclosure

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THE ALLIANCE

REFERENCE NO.	26156
DATE	12/18/92
VENDOR NO.	16025

VOUCHER	INVOICE REFERENCE	INVOICE DATE	INVOICE AMOUNT	DISCOUNTS	PREVIOUS PAYMENTS	NET AMOUNT
12037	1218	12/18/92	1000.00			1000.00
					TOTAL	1000.00

The Alliance

ARCHITECTURE

PLANNING

INTERIORS

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
P. O. Box 75212
Washington, D. C. 20013-5212