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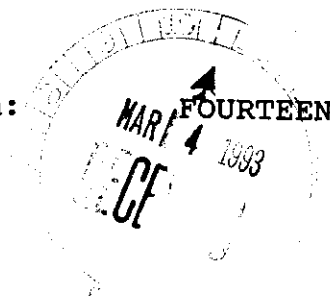
Secretary of Labor
Pension and Welfare
Benefits Administration
Room N-5644
200 Constitution Avenue NW
Washington, DC 20210

RE: Statement Regarding Top-Hat Plans
Our File No.: 000-2362-00

Dear Secretary:

This statement is designed to satisfy the alternate method of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 as found in Labor Regulations, Section 2520.104-23.

1. Name of the Employer: ANESTHESIA WEST, P.C.
2. Address of the Employer: 8701 WEST DODGE ROAD
Omaha, Nebraska 68114
3. Employer ID No.: 47-0598572
4. The employer identified above maintains a plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of Plans: ONE
6. Number of Employees in the Plan:



Secretary of Labor
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7. Date the Plan became subject to Part 1, Title I:
DECEMBER 1, 1992.

Dated this 25th day of February, 1993.

ANESTHESIA WEST, P.C.

BY:


THOMAS/OHRT, President