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UPSTATE MEDICAL ANESTHESIOLOGY GROUP, P.C.  
State University of New York  
750 East Adams Street  
Syracuse, New York 13210

February 12, 1993

**CERTIFIED MAIL -**  
**RETURN RECEIPT REQUESTED**

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

Gentlemen:

This is to inform you of the adoption of a plan maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The employer maintaining the plan is: Upstate Medical Anesthesiology Group, P.C.

The employer's EIN is: 16-1405520

The number of such plans so maintained is: two.

The number of employees participating in each plan is: fifteen.

Very truly yours,

UPSTATE MEDICAL ANESTHESIOLOGY GROUP, P.C.

By:           *Enrico M. Camporesi*            
Enrico Camporesi, M.D., President