

ASSOCIATES IN HEART DISEASE, P.A.
613 Elizabeth, Suite 502
Corpus Christi, TX 78404

NOV 13 1996

11/4, 1996

2520190030110

CERTIFIED MAIL --
RETURN RECEIPT REQUESTED NO. 2020 945 647

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


Re: Employer: Associates in Heart Disease, P.A.
Employer Identification #: 74-2219442
Address: Attn: Gerald Polukoff, M.D.
613 Elizabeth, Suite 502
Corpus Christi, Texas 78404

Gentlemen:

This document constitutes the statement required by 29 C.R.F. section 2520-104.23(a) to be filed with the Secretary of Labor in respect to non-qualified deferred compensation plans maintained by the above employer.

The employer maintains two non-qualified deferred compensation plans for two employees who are members of a select group of management or who are highly compensated.

Associates in Heart Disease, P.A.
(Employer and Administrator)

By 
Gerald Polukoff, M.D., President