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**UNIVERSITY EYE SPECIALISTS, P.C. NON-QUALIFIED AND UNFUNDED
DEFERRED COMPENSATION PLAN**

(NOTICE UNDER DEPARTMENT OF LABOR REG. §2520.104-23)

NAME OF PLAN: University Eye Specialists, P.C.
Non-Qualified And Unfunded Deferred
Compensation Plan

EMPLOYER I.D. NO.: 16-1178293

NAME OF PLAN
ADMINISTRATOR: The Board of Directors of the
University Eye Specialists, P.C.

OFFICE ADDRESS: 408 North Main Street
Warsaw, New York 14569

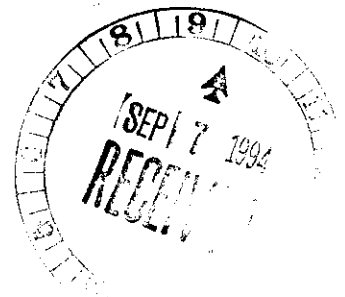
The Employer maintains non-qualified and unfunded deferred compensation plans for the purpose of providing deferred compensation for a select group of management employees. There are four separate plans in effect with each plan covering one employee.

Sincerely,

BOARD OF DIRECTORS,

University Eye Specialists, P.C.

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August 26, 1994

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CERTIFIED MAIL - RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Office of Reports and Disclosure
Pension and Welfare Benefit Programs
U.S. Department of Labor
200 Constitution Avenue, N.W.
Room N-5644
Washington, D.C. 20210

Re: University Eye Specialists, P.C. Non-Qualified
And Unfunded Deferred Compensation Plan
ERISA Exemption Notice; E.I.N. 16-1178293

Dear Sir or Madam:

Enclosed please find a copy of a Notice prepared for the above-referenced Top Hat Plan, relative to the exemption from ERISA reporting and disclosure requirements. If you have any questions concerning this matter, please contact me directly at the above address.

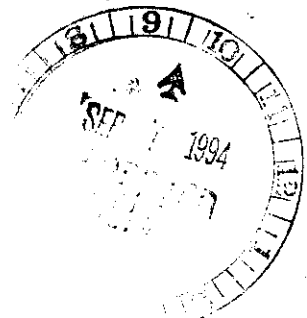
Very truly yours,

BLITMAN & KING

Melvin H. Pizer

MHP/db
Enclosure
LETTERS\440JAC.LET

bcc: Joyce Nash, Manager (w/enclosure)
Michael Douglass, C.P.A. (w/enclosure)



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