

McDonald, Hopkins,
Burke & Haber CO., L.P.A.
ATTORNEYS AT LAW

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March 7, 1991

Top Hat Plan Exemption
Pension & Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Ave., N.W.
Washington, D.C. 20210

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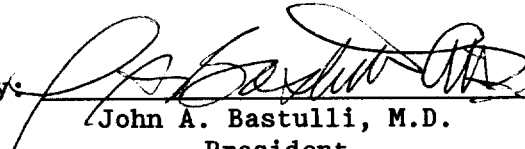
RE: Cleveland Anesthesia Group, Inc.
E.I.N. 34-1095220
c/o McDonald, Hopkins, Burke & Haber Co., L.P.A.
1100 East Ohio Building
Cleveland, Ohio 44114

Dear Sirs:

Pursuant to Section 2520.104-23 of Title 29, Chapter XXV, Subchapter C, Part 2520, Subpart D of the Code of Federal Regulations, Cleveland Anesthesia Group, Inc., an Ohio professional corporation, hereby declares that it has in existence a deferred compensation agreement executed for ten (10) present employees. The aforementioned agreement constitutes an employee benefit plan, as described in paragraph (b) of Section 2520.104-23, that Cleveland Anesthesia Group, Inc. maintains for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Respectfully submitted,

By:


John A. Bastulli, M.D.
President

LP:pml:2849K:2