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MISSISSIPPI EMERGENCY ASSOCIATION, P.A.

Physician Specialists in Emergency Medicine

April 24, 1992

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

Secretary of Labor:

This statement is being filed in compliance with DOL Reg
2520.104-23.

Mississippi Emergency Association, P.A. has established a
deferred compensation plan for the purpose of providing
deferred compensation for a select group of management and
highly compensated employees. The Company has one (1) plan
with sixteen (16) employees participating. The plan was
established December 31, 1991.

The correct name, address and employer identification number
is as follows:

Mississippi Emergency Association, P.A.
4798 McWillie Drive, Suite D
Jackson, MS 39206

EIN: 64-0669301

Mississippi Emergency Association, P.A.

By: _____

A handwritten signature in black ink, appearing to read 'Robert McSherry', is written over a horizontal line.