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DAVID L. TURNER
(313) 223-3540

September 28, 1992

U.S. Department of Labor
Pension & Welfare Benefits
Administration
P.O. Box 75212
Washington, DC 20013-5212

Re: Drs. Harris, Birkhill, Wang, Songe & Associates, P.C.
EIN 38-1859770

Dear Sir/Madam:

Pursuant to the amnesty program, enclosed please find the Notice under the alternative method of reporting and disclosure relating to a "top hat" plan maintained by the above employer. This plan is an unfunded top hat deferred compensation plan eligible for the alternative method of compliance under 29 CFR §2520.104-23. Attached to the Notice is a copy of the form Deferred Compensation Agreement. Also enclosed is remittance in the amount of \$1,000 in payment of the civil penalty relating to the filing for this plan.

Please contact the undersigned in the event there are any further questions regarding this matter.

Very truly yours,

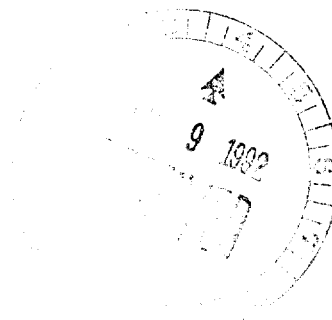


David L. Turner

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DLT/cfb
Enclosures

DLT/19712/0013/AF5/1



NOTICE

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974, specified in Department of Labor Regulations 29 C.F.R. §2520.104-23, the following information is provided by the undersigned employer:

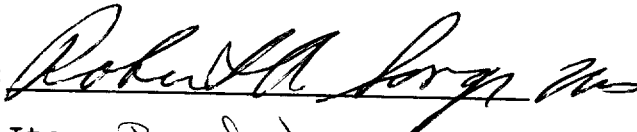
Employer Identification Number: 38-1859770

The undersigned employer maintains the following unfunded plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

Name of Plan: Drs. Harris, Birkhill, Wang, Songe & Associates, P.C. Deferred Compensation Agreement

Number of Participants: 26

DRS. HARRIS, BIRKHILL, WANG,
SONGE & ASSOCIATES, P.C.

By: 
Its: President

Dated: September 24, 1992

DLT/19712/0013/AF3/1

DEFERRED COMPENSATION AGREEMENT

AGREEMENT made and entered into as of the 1st day of July, 1992 by and between DRS. HARRIS, BIRKHILL, WANG, SONGE & ASSOCIATES, P.C., a Michigan professional corporation of Dearborn, Michigan (hereinafter called the "Employer") and _____ (hereinafter called the "Employee").

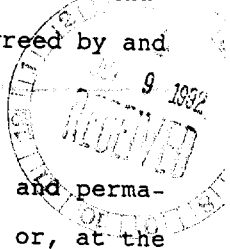
W I T N E S S E T H:

Whereas Employer has employed Employee as a radiologist to perform such duties as may be determined and assigned to him by Employer's Board of Directors, and

Whereas by the terms of said Employment Agreement the Employer has agreed to pay to Employee for all services rendered by the Employee or assigned to him by Employer's Board of Directors a fixed salary as specified in said Employment Agreement, and

Whereas the parties hereto are desirous of providing for the payment of additional deferred compensation to the Employee upon his death, retirement or other termination of employment. Now therefore, it is agreed by and between the parties hereto as follows:

1. Upon the death, retirement, total and permanent disability or other separation from service, or, at the option of the Employer's Board of Directors upon the Employee working on a "reduced hours" basis, the Employer



will pay to Employee, if living, or to others in the event of his death, the deferred compensation as hereinafter provided. The term "reduced hours" means that the Employee is, in the opinion of the Employer's Board of Directors, working significantly less than on a 5-day a week, 12-month a year basis. The terms "separation from service" and "termination of active employment" whenever used in this Agreement shall be deemed to also include the commencement of a "reduced hours" workload by the Employee.

2. The deferred compensation to which Employee will be entitled will be an amount equal to one year's total compensation based upon the average of the highest five of the preceding ten years annual compensation paid to Employee through and including the December 31 preceding the year in which Employee separates from the employ of the Employer. Notwithstanding the foregoing, only the years during which Employee has been employed as a senior radiologist shall be counted for purposes of the foregoing. Such Employee's annual compensation for purposes of this Article 2 shall include base salary and bonuses, if any, but shall exclude all fringe benefits including, but not by way of limitation, pension and profit-sharing contributions, hospitalization and life insurance, travel and entertainment expense and the like. The amount of the deferred compensation determined in accordance with this Article 2 shall be subject to the vesting provisions hereinafter set forth in Article 3 of this Agreement.

3. The percentage of the amount of deferred compensation to which Employee will be entitled at the time of his separation from service shall be based upon the number of completed years in which the employee has been a senior radiologist and shall be predicated upon the following vesting schedule:

<u>Completed Years of Senior Radiologist Status</u>	<u>Vested Amount</u>
Less than one year	0%
One year but less than two years	5%
Two years but less than three years	10%
Three years but less than four years	15%
Four years but less than five years	20%
Five years but less than six years	25%
Six years but less than seven years	30%
Seven years but less than eight years	35%
Eight years but less than nine years	40%
Nine years but less than ten years	45%
Ten years but less than eleven years	50%
Eleven years but less than twelve years	55%
Twelve years but less than thirteen years	60%
Thirteen years but less than fourteen years	65%
Fourteen years but less than fifteen years	70%

Fifteen years but less than sixteen years	75%
Sixteen years but less than seventeen years	80%
Seventeen years but less than eighteen years	85%
Eighteen years but less than nineteen years	90%
Nineteen years but less than twenty years	95%
Twenty years or more	100%

The amount of deferred compensation in terms of gross dollars shall be determined in accordance with Article 2 of this Agreement as of the date of Employee's separation from service. The Employee shall then be entitled to the percentage of that gross amount of deferred compensation in accordance with the foregoing vesting schedule.

4. The amount of Employee's deferred compensation determined as provided herein shall be payable in approximately equal monthly installments for a period of sixty successive months or such longer period as may be mutually agreed upon by the Employer and the Employee or his Personal Representative. Such payments shall commence the first day of the month following Employee's termination of active employment. The payment of the sums hereinbefore provided shall be an obligation of the Employer for the period specified and shall be made to the Employee, if living, or if not living, then to the beneficiary designated in writing and filed with the Secretary of the Employer by the Employee in his lifetime or upon failure to make such designation or if the designee predeceases the Employee or dies prior to the expiration of the payment period, then to the Employee's estate.

5. Any controversy or claim arising out of or relating to this Agreement or the breach thereof shall be settled by arbitration in the City of Detroit in accordance with the rules then obtaining of the American Arbitration Association and judgment upon the award rendered may be entered in any court having jurisdiction thereof. The award of the arbitrator shall be binding and final on all parties.

6. Except as hereinabove otherwise expressly provided Employee agrees on behalf of himself, and of his Personal Representative and administrators, heirs, legatees, distributees and any other person or persons claiming any benefits under him by virtue of this Agreement that this Agreement and the rights, interests and benefits hereunder shall not be assigned, transferred, pledged or hypothecated in any way by Employee or any Personal Representative, administrator, heir, legatee, distributee or other person claiming under Employee by virtue of this Agreement and shall not be subject to execution, attachment or similar process. Any attempted assignment, transfer, pledge or hypothecation or other disposition of this Agreement or of such rights, interests and benefits contrary to the foregoing provisions or the levy of any attachment or similar process thereupon shall be null and void and without effect.

7. Any notice required or permitted to be given under this Agreement shall be sufficient if in writing and if sent by registered or certified mail to his residence in the case of Employee or to its principal office in the case of Employer.

8. This Agreement shall be binding upon and inure to the benefit of any successor of the Employer and any such successor shall be deemed substituted for the Employer under the terms of this Agreement. As used in this Agreement, the term "successor" shall include any person, firm, corporation, or other business entity which at any time whether by merger, purchase or otherwise acquires all or substantially all of the assets or business of the Employer.

9. The Employer may, at its option, purchase insurance on the life of the Employee to partially or fully fund the obligations of the Employer under this Agreement. In the event of the purchase of such insurance, it is agreed by and between the parties that the Employer will be the sole owner of such insurance and will be designated as the beneficiary to whom any and all benefits will be paid upon the death of the Employee.

10. This instrument contains the entire agreement of the parties. It may not be changed orally but only by an agreement in writing, signed by the party against whom enforcement of any waiver, change, modification, extension or discharge as sought.

11. This Agreement shall be subject to and governed by the laws of the State of Michigan and all questions concerning its validity, construction and administration shall be determined under such laws.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement the day and year first above written.

In the presence of:

EMPLOYER:

DRS. HARRIS, BIRKHILL, WANG,
SONGE & ASSOCIATES, P.C.,

By: _____

Robert A. Songe, M.D.
Its: President

EMPLOYEE:

DLT/19712/0006/AD4/2

Job Aid

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Department of Labor
Welfare Benefits Administration
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