



U.S. DEPT OF LABOR
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January 4, 2002

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

2520032901093

Re: 457b Plan

Dear Secretary:

Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the 457b Plan (the "Plan"), the undersigned intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974 ("ERISA"), which alternative form of compliance is provided in the aforesaid Regulations Section.

Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Name and Address of Employer: Mount Sinai Medical Center/Miami Heart Institute
4300 Alton Road
Miami Beach, Florida 33140
2. Employer's Employer Identification Number: 590624424
3. The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and that there are two-hundred and eighty employees in such plan at this time.

Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide Plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

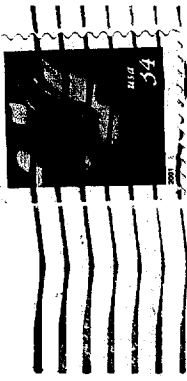
Very truly yours,

Mount Sinai Medical Center/Miami Heart Institute

By:

4300 Alton Road • Miami Beach, Florida 33140 • Telephone (305) 674-2121

James L. Koontz
Ascher Bldg. 213



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