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Verdier Eye Center, P.C.

Medical & Surgical Ophthalmology
Subspecialty in Corneal and Glaucoma Disease & Surgery

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1000 East Paris Ave. SE Suite 130
Grand Rapids, Michigan 49546
Phone: (616) 949-2001
Fax: (616) 949-8620

David D. Verdier, M.D.
Karl J. Siebert, M.D.
M.P. Chelsky, O.D.

October 30, 2002

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

Re: **Filing for Top Hat Plans**

Gentlemen:

Following is a statement pursuant to DOL Regulation 2520.104-23:

1. Name and address of employer:

Verdier Eye Center, P.C.
1000 East Paris Avenue, SE
Grand Rapids, MI 49546

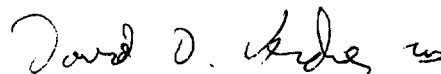
2. Employer identification number:

38-2581336

3. The employer maintains one or more plans which provide deferred compensation to a select group of management or highly compensated employees.

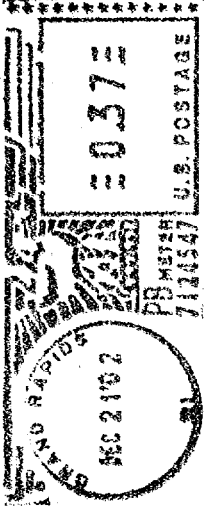
4. The employer currently maintains 1 such plan, and such plan covers one
employee.

Very truly yours,



David D. Verdier, M.D.

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