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May 21, 1997

SMM
U.S. Department of Labor
200 Constitution Ave, N.W.
Washington DC 20210

Re: Dermatology Associates of Western Connecticut
Profit Sharing Plan
EIN #: 06-1046558

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Dear Sir/Madam:

Enclosed is the most recent summary of material
modifications for the captioned Plan. Please call me if you have
any questions.

Sincerely,



Martin Fleisher

encl.

cc: Laurence Sibrack, MD

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DERMATOLOGY ASSOCIATES OF WESTERN CONNECTICUT
PROFIT SHARING PLAN
SUMMARY OF MATERIAL MODIFICATIONS

Effective for the Plan Year ending December 31, 1996, the allocation provisions under the Plan have been changed. In general, employees will receive a contribution of 4% of their compensation for the year. However, we are not required to make any contribution in a particular year and you will be informed if the contribution will be less than 4%. In addition, it is possible that all employees, or a particular group of employees, will receive more than 4%.

Also, the Plan's waiting period has been removed so that all employees will participate upon their date of hire.

Please keep this with your summary plan description booklet for future reference. If you have any questions, please contact Barbara Rakowski or Laurence Sibrack, M.D.

May 27, 1997

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