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BRITT & BROWNE LLP

ATTORNEYS & COUNSELORS AT LAW

U.S. DEPARTMENT OF LABOR
OFFICE OF THE DIRECTOR
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KENNETH A. MASON
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2520032902273

File No. 4356500/87

August 28, 2002

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**


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

Re: Notification Under 29 C.F.R. §2520.104-23

Dear Sir or Madam:

This is to notify you that on April 23, 2002, The University of Health Sciences, 1750 Independence Avenue, Kansas City, Missouri 64106 (EIN: 44-0545280), adopted an additional pension plan for the primary purpose of providing deferred compensation to a select group of management or highly compensated employees. This plan (which is intended to conform to the requirements of Section 457(b) of the Internal Revenue Code) covers 25 participants. We understand that, pursuant to Section 2520.104-23 of Title 29 of the Code of Federal Regulations, the University of Health Sciences has no obligation to file Annual Reports with respect to this plan, so long as it provides plan documents to the Secretary of Labor upon request.

Very truly yours,


Kenneth A. Mason

KAM/jmv

cc: Mr. Richard K. Hoffine
Mr. Nick Marasco

Kansas City, Missouri

Suite 700, 40 Corporate Woods
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Overland Park, Kansas 66210-2005
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KS 86335.1

St. Louis, Missouri

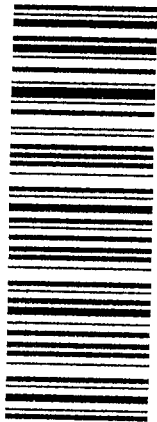
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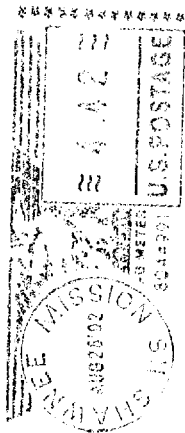
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9401 Indian Creek Parkway Suite 700 Overland Park, KS 66210

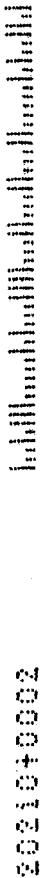
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