



Gloria Guard
EXECUTIVE DIRECTOR

Grant Rawdin, Esq.
PRESIDENT

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October 1, 2002

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Top-Hat Plan Exemption
U.S. Department of Labor
Pension and Welfare Benefits Administration
Public Disclosure Room, N-1513
200 Constitution Avenue, N.W.
Washington, DC 20210

Re: People's Emergency Center Top-Hat Retirement Plan
Statement Pursuant to Reg. Section 2520.104-23

Dear Sir/Madam:

People's Emergency Center ("PEC") has instituted a top-hat retirement plan (the "Plan"), effective October 1, 2002, for a select group of management and highly compensated employees. PEC maintains no other plan of this nature. In order to satisfy the requirements of the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended, the following information is provided:

Top-Hat Retirement Plan

1. Employer: People's Emergency Center
2. Address: 325 North 39th Street
Philadelphia, PA 19104-4656
3. EIN: 23-2017882
4. Purpose: The purpose of the Plan is to provide a select group of management and highly compensated employees of PEC with supplemental retirement income in recognition of significant length of service. A copy of the Plan documents are available upon request.



A United Way Agency

State law requires us to tell you that PEC is registered as a charitable organization with the Commonwealth. You can obtain a copy of our registration and financial information by calling toll free within Pennsylvania 1-800-732-0999. Registration does not imply endorsement.

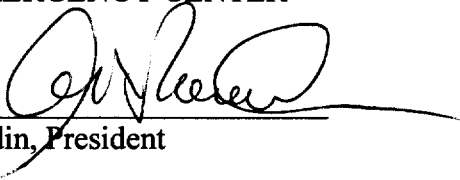
October 1, 2002
U.S. Department of Labor
Pension and Welfare Benefits Administration
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5. Coverage: This Plan covers a select group of certain management and highly compensated employees. At the present time this group consists of one individual.

Sincerely,

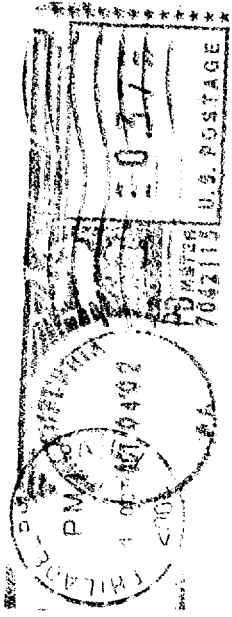
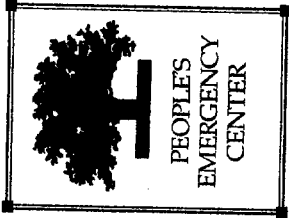
PEOPLE'S EMERGENCY CENTER

By: _____


Grant Rawdin, President

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