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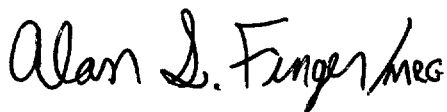
Top Hat Plan Exemption
Pension and Welfare Benefits
Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Drs. Gott and Goldrath, S.C.
1575 N. Barrington Road, Suite 110
Hoffman Estates, Illinois 60194
Federal ID No. 36-3105151
Top Hat Plan Exemption

Dear Sir or Madam:

The purpose of this letter is to advise you in accordance with the Labor Department Regulation Section 2520.104-23 that the above-named company maintains a Plan for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Plan currently covers two employees.

Very truly yours,



Alan S. Finger

MRG/6775:vlc
Enclosure

cc: Laurence J. Gott, M.D.
Jay Sanders

DEC 31 1992
RECEIVED