

October 19, 1993

2520040151838

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. 20216

RE: Northeast Ob/Gyn, S.C. Deferred Compensation Arrangement

Dear Sir or Madam:

This statement is furnished pursuant to the provisions of Department of Labor (DOL) Regulation §2320.104-23 relating to plans maintained for the purpose of providing deferred compensation to a select group of management or highly compensated employees. Although we do not believe that an individual deferred compensation arrangement is a "pension plan" subject to the Employee Retirement Income Security Act of 1974 (ERISA), we understand that the DOL takes a contrary view, and that such plans are subject to the Top Hat filing requirements. We are therefore providing the following information with respect to the plans and the sponsoring employer:

(1) Name and Address of Employer:

Northeast Ob/Gyn, S.C.
7020 North Port Washington Road, Suite 206
Glendale, Wisconsin 53217

(2) Employer's Employer Identification Number (EIN): 39-1248727 ✓

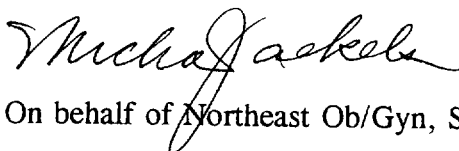
(3) Number of Top Hat Plans: 4 ✓

(4) Number of Employees in Each Top Hat Plan: 1 ✓

Copies of plan documents will be furnished to you upon request.

Please acknowledge receipt of this filing by signing and returning the enclosed copy of this letter. A stamped, self-addressed envelope is also enclosed for your convenience.

Very truly yours,



On behalf of Northeast Ob/Gyn, S.C., Plan Administrator

