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CARR, McCLELLAN, INGERSOLL, THOMPSON & HORN
PROFESSIONAL CORPORATION

ATTORNEYS AT LAW
216 PARK ROAD, POST OFFICE BOX 513
BURLINGAME, CALIFORNIA 94011-0513

TELEPHONE (415) 342-9600

FACSIMILE (415) 342-7685

SAN FRANCISCO OFFICE
TWENTY-SECOND FLOOR
ONE CALIFORNIA STREET
SAN FRANCISCO, CALIFORNIA 94111
TELEPHONE (415) 362-1400
FACSIMILE (415) 362-5149

L. MICHAEL TELLEEN
DIRECT DIAL (415) 696-2541

August 28, 1995

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

Ladies and Gentlemen:

We are filing this notice pursuant to Labor Regulations
Section 2520.104-23 on behalf of the following employer:

Name: Pacific Women's Obstetrics and
Gynecology Medical Group, Inc.,
a California corporation

Address: 2100 Webster Street, Suite 331
San Francisco, California 94115

Federal Employer
Identification
Number:

94-3063257

The above employer maintains plans primarily for the purpose
of providing deferred compensation for a select group of
management or highly compensated employees. The above employer
maintains one such plan, and there are two employees in such
plan.

Should you have any questions concerning this notice, please
contact the undersigned.

Very truly yours,



L. Michael Telleen

LMT:gh

cc: Laurie Green, M.D.