

NON-QUALIFIED DEFERRED COMPENSATION PLAN
SPECIMEN ERISA MEMORANDUM STATEMENT

Date: October 2, 1993

TO: Office of Pension and Welfare Programs
Labor Management - Services Administration
U.S. Department of Labor
Washington, D.C. 20216

FROM: ASSOCIATES IN NEUROLOGY, P.C.
Employer Identification Number 38-2964740
22250 Providence Dr., Ste 600
Southfield, MI 48075

This statement is with respect to Non-Qualified Deferred Compensation Plans maintained by Employers under the requirements of 29 CFR Section 2520.104-23(a).

Employer currently maintains one non-qualified unfunded deferred compensation plan for Executives who are members of a "select group of management" or who are "highly compensated".

The number of participants are:

Plan 1: 2

Plan Administrator: DR BRUCE SILVERMAN

Title: Pres

Employer: Associates in Neurology, P.C.