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Lance S. Ferguson, M.D., P.S.C.
701 Bob-O-Link Drive, Suite 250
Lexington, Kentucky 40504

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.

RE: Registration Statement
Lance S. Ferguson, M.D., P.S.C.
701 Bob-O-Link Drive, Suite 250
Lexington, Kentucky 40504

Dear Madam/Sir:

EIN: 61-1078431

DECLARATION: The Employer maintains unfunded plans primarily for the purpose of providing deferred compensation for a select group of management and/or highly compensated employees.

NUMBER OF PLANS: This registration statement is for one plan for the benefit of Lance S. Ferguson.

PLAN DOCUMENTS: The Employer will provide a copy of the plan document upon request.

Sincerely,

Lance S. Ferguson

Lance S. Ferguson, M.D.,
President

12/26/93
Date

Lance S. Ferguson, M.D., P.S.C.
701 Bob-O-Link Drive, Suite 250
Lexington, Kentucky 40504

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Lance S. Ferguson, M.D., P.S.C.
701 Bob-O-Link Drive, Suite 250
Lexington, Kentucky 40504

Dear Madam/Sir:

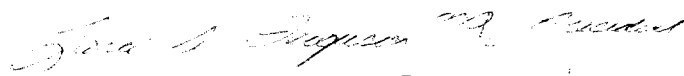
61-
EIN: 1078431

DECLARATION: The Employer maintains unfunded plans primarily for the purpose of providing deferred compensation for a select group of management and/or highly compensated employees.

NUMBER OF PLANS: This registration statement is for one plan for the benefit of Howell M. Findley.

PLAN DOCUMENTS: The Employer will provide a copy of the plan document upon request.

Sincerely,


Lance S. Ferguson, M.D.,
President

12/26/95
Date