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July 6, 1992

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

Dear Sir:

Atlantic City Medical Center maintains a plan primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. This information pertaining to the plan is furnished in accordance with DOL Reg. S2520.104-23.

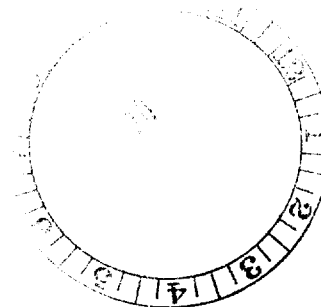
- Atlantic City Medical Center - EIN: 21-0634549
- The plan maintained covers nine individuals

If further information is required, please do not hesitate to contact me.

Very truly yours,

Gerald T. Dwyer
Vice President for Finance

sah



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