

THE WAGNER LAW GROUP

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0303-7 6:21:12

September 30, 2003

By Certified Mail No.: 1597 4892  
Return Receipt Requested

2520040763865

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

**Re: Children's Orthopaedic Surgery Foundation, Inc. 457(b) Deferred Compensation Plan**

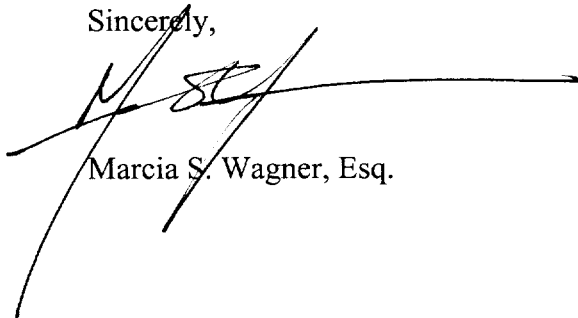
Dear Sir/Madam:

This notice is provided in accordance with Department of Labor Regulation §2520.104-23, to inform you that Children's Orthopaedic Surgery Foundation, Inc., 300 Longwood Avenue, Boston, Massachusetts, 02115, Employer Identification Number 04-2943146, maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees (the "Plan"). The total number of employees eligible to participate in the Plan is 14.

Children's Orthopaedic Surgery Foundation, Inc. will provide plan documents to the Secretary of Labor upon request, as required by Section 104(a)(1) of the Employee Retirement Income Security Act of 1974.

Thank you for your attention to this matter.

Sincerely,

  
Marcia S. Wagner, Esq.

cc: Joshua W. Jones  
James R. Kasser, M.D.  
Alan LaPierre  
Carol W. Phillips, Esq.  
Jon C. Schultze, Esq.

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BOSTON, MA 02111

7003 0500 0000 1597 4892

PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT  
OF THE RETURN ADDRESS. FOLD AT DOTTED LINE

**CERTIFIED MAIL**<sup>SM</sup>



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in any boxes, bags, suitcases,  
containers, or other  
packages.  
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materials.