

**THOMAS I. McELVEIN, JR.**

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March 1, 1995

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**CERTIFIED MAIL/RETURN RECEIPT REQUESTED**

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

Dear Sir or Madam:

Re: Ford Veterinary Associates, P.C.  
Employment Agreement  
Dated as of December 1, 1994

Pursuant to Department of Labor Regulation Section 2520.104-23, this statement is filed with respect to a certain Employment Agreement dated as of December 1, 1994 (the "Employment Agreement") for purposes of satisfaction of the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended. Ford Veterinary Associates, P.C., pursuant to the terms of the Employment Agreement will provide an unfunded deferred compensation arrangement for a member of a select group of management or highly compensated employees. The following information is included as a part of this statement:

1. The name and address of the employer is:  
Ford Veterinary Associates, P.C.  
527 Hyde Park Boulevard  
Niagara Falls, NY 14301
2. The employer's identification number (EIN)  
assigned by IRS is: 16-1021920

3. The employer will maintain the arrangement under the Employment Agreement primarily for the purpose of providing deferred compensation to a member of a select group of management or highly compensated employees. There is one employee covered under the Employment Agreement. This coverage information is accurate as of December 1, 1994, and the number of employees covered after that date will not change.
4. The Employment Agreement was executed on December 1, 1994 with an effective date of December 1, 1994.

A copy of the Employment Agreement is available upon request as required under Section 104(a)(1) of ERISA.

This statement is respectfully submitted on behalf of the employer by the undersigned as its attorney.

Very truly yours,

*Thomas I. McElvein Jr.*

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