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October 19, 1994

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

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Dear Secretary of Labor:

On September 15, 1994, Pinehurst Surgical Clinic, P.A., hereinafter referred to as "Employer," adopted the Pinehurst Surgical Clinic, P.A. Unfunded Deferred Compensation Plan, hereinafter referred to as the "Plan." The primary purpose of the Plan was to provide deferred compensation for a select group of management or highly compensated employees. Currently, 25 employees are in the Plan. If you desire a copy of the Plan document, please contact the undersigned.

Additional information that you need on the employer is contained below:

Pinehurst Surgical Clinic, P.A.
One Memorial Drive
Pinehurst, North Carolina 28734

Federal Identification Number: 56-0942061

Very truly yours,



Richard J. Tuggle, Jr.

RJTjr:jts

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