



NEUROSURGICAL ASSOCIATES, P.C.

Robert P. Singer, M.D., F.A.C.S.
Benjamin R. Allen, Jr., M.D., F.A.C.S.
Claude W. Wilson, M.D.

William R. White, M.D.
K. Singh Sahni, M.D., F.A.C.S.
James W. Melisi, M.D.
Jackson B. Salvant, Jr., M.D.

November 28, 1994

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

2520040182818

Ladies and Gentlemen:

The following statement is intended to comply with the alternative form of complying with the reporting and disclosure requirements of Part I, Title I of ERISA as outlined in Department of Labor regulations section 2520.104-23.

Name and Address of Employer:

Neurosurgical Associates, P.C.
1651 North Parham Road
Richmond, Virginia 23229

Employer Identification Number:

54-0945335

Declaration:

The Company maintains a plan primarily for the purpose of providing deferred compensation for a select group of management and highly compensated employees.

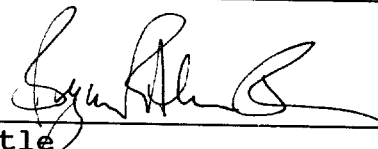
Number of Plans of Deferred Compensation:

Neurosurgical Associates, P.C. adopted its deferred compensation plan for the benefit of a select group of management and highly compensated employees.

Number of Employees:

Currently, five (5) employees participate in the plan.

NEUROSURGICAL ASSOCIATES, P.C.

By 
Title _____

1651 N. PARHAM ROAD
RICHMOND, VIRGINIA 23229
TEL. 804/288-8204
WATS 1-800-868-8204
FAX 282-6223

HANOVER MEDICAL PARK
6100 MEADOWBRIDGE ROAD
MECHANICSVILLE, VIRGINIA 23111
TEL. 804/559-4880

JOHNSTON-WILLIS MEDICAL AT THE ATRIUM
1401 JOHNSTON-WILLIS DRIVE, SUITE 1500
RICHMOND, VIRGINIA 23235
TEL. 804/330-4990
FAX 330-4529