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2520040183096

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

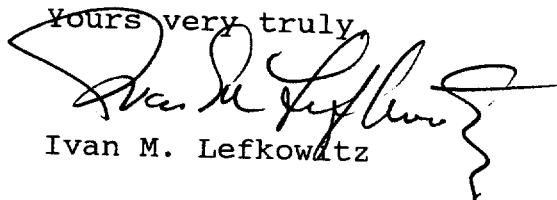
Dear Sir or Madam:

Pursuant to Labor Regulation Section 2520.104-23, the following information is provided with respect to the pension plan described below, and is intended to satisfy the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974:

1. The name and address of the employer maintaining the plan is Central Brevard Anesthesiologists, P.A., 375 South Courtney Parkway, Merritt Island, Florida 32752.
2. The employer identification number assigned to the employer by the Internal Revenue Service is 59-3245868.
3. The employer maintains an unfunded deferred compensation plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. The employer maintains one (1) unfunded pension plan providing deferred compensation benefits for a select group of management or highly compensated employees. The number of employees in the plan is ten (10).

Please do not hesitate to contact me if you have any questions.

Yours very truly,



Ivan M. Lefkowitz

IML:sa  
cc: Robert M. Zagoren, M.D.