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2520032034080

June 29, 1992

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:

This letter is filed pursuant to Department of Labor Regulations § 2520.104-23, and pursuant to such regulation we notify you of the following:

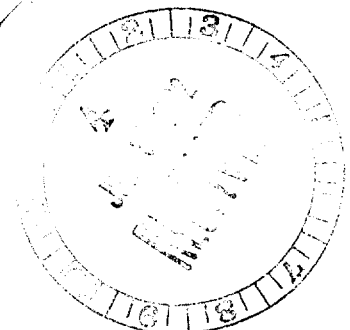
- 1. Name and Address of the Employer: Wyoming Center For Sight,
P.C.
111 S. Jefferson, #105
Casper, Wyoming 82601

- Employer ID Number 83-0297115

2. The employer maintains two plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees and one highly compensated employee participates in each plan.

Sincerely,

Michael Sanchez



RMS:mp

cc: Matthew T. Dodds, M.D.
Randal N. Ellsworth, M.D.
Roger L. Rusley, C.P.B.C., CFP
Roger W. Westnitzer, C.P.A.