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(405) 235-7725

December 31, 1992

Pension and Welfare Benefits Administration
U.S. Department of Labor
P.O. Box 75212
Washington, D.C. 20013-5212

Gentlemen:

In accordance with Department of Labor Reg. Sec. 2520.104-23, Crowe & Dunlevy, P.C. located at 20 North Broadway, Suite 1800, Oklahoma City, Oklahoma 73102 and assigned EIN 73-1055796 by the Internal Revenue Service hereby declares that it maintains one plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of employees covered under the plan is as follows: By-law Retirement (adopted 1968) - forty-two participants.

The filing of this statement is intended solely to comply with Reg. Sec. 2520.104-23 to the extent it applies, and may not, by itself, be treated as an admission by Crowe & Dunlevy, P.C. that the arrangements described herein are "employee pension benefit plans" subject to Employee Retirement Income Security Act of 1974, as amended.

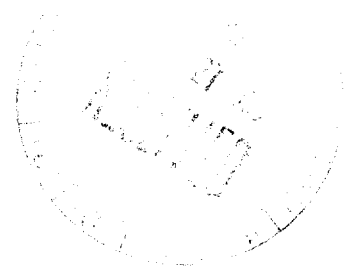
Pursuant to DOL Notice dated July 24, 1992, a check for \$1,000 is enclosed.

Respectfully submitted,

James H. Holloman, Jr.
James H. Holloman, Jr.
Vice-President

JHH:clm
252.92B.JHH
Enclosure
cc: Jean A. McDonald, Esq.

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31644

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December 31, 1992

Pension and Welfare Benefits Administration
U.S. Department of Labor
P.O. Box 75212
Washington, D.C. 20013-5212

Gentlemen:

In accordance with Department of Labor Reg. Sec. 2520.104-23, Medical Arts Pathologists, Inc. located at 100 Pasteur Building, 1111 North Lee, Oklahoma City, Oklahoma 73103 and assigned EIN 73-1062829 by the Internal Revenue Service hereby declares that it maintains one plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of employees covered under the plan is as follows: By-law Retirement (adopted February 27, 1991) - eight participants.

The filing of this statement is intended solely to comply with Reg. Sec. 2520.104-23 to the extent it applies, and may not, by itself, be treated as an admission by Medical Arts Pathologists, Inc. that the arrangements described herein are "employee pension benefit plans" subject to Employee Retirement Income Security Act of 1974, as amended.

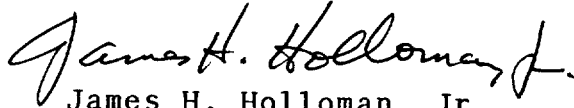
31645



U.S. Department of Labor
December 31, 1992
Page 2

Pursuant to DOL Notice dated July 24, 1992, a
check for \$1,000 is enclosed.

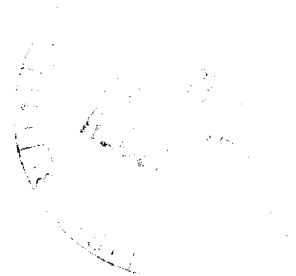
Respectfully submitted,



James H. Holloman, Jr.
Attorney for Medical Arts
Pathologists, Inc.

JHH:clm
251.92B.JHH
Enclosure

cc: Mr. Keith Gasaway
Danna S. Wall, C.P.A.



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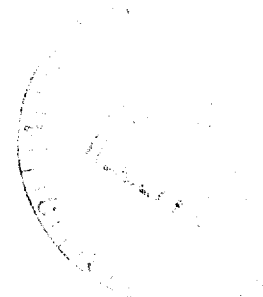
Pension and Welfare Benefits Administration
U.S. Department of Labor
P.O. Box 75212
Washington, D.C. 20013-5212

Gentlemen:

In accordance with Department of Labor Reg. Sec. 2520.104-23, Medical Arts Laboratory, Inc. located at 100 Pasteur Building, 1111 North Lee, Oklahoma City, Oklahoma 73103 and assigned EIN 73-0793538 by the Internal Revenue Service hereby declares that it maintains one plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of employees covered under the plan is as follows: By-law Retirement (adopted February 27, 1991) - eight participants.

The filing of this statement is intended solely to comply with Reg. Sec. 2520.104-23 to the extent it applies, and may not, by itself, be treated as an admission by Medical Arts Laboratory, Inc. that the arrangements described herein are "employee pension benefit plans" subject to Employee Retirement Income Security Act of 1974, as amended.

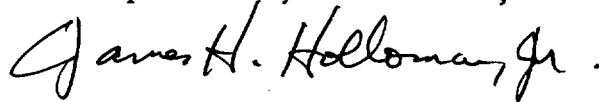
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U.S. Department of Labor
December 31, 1992
Page 2

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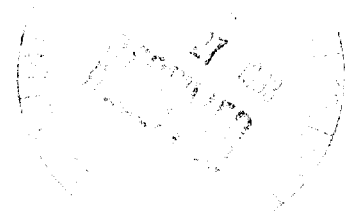
Respectfully submitted,



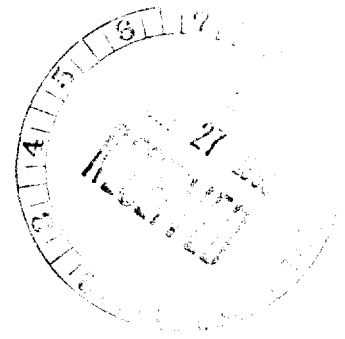
James H. Holloman, Jr.
Attorney for Medical Arts
Laboratory, Inc.

JHH:clm
250.92B.JHH
Enclosure

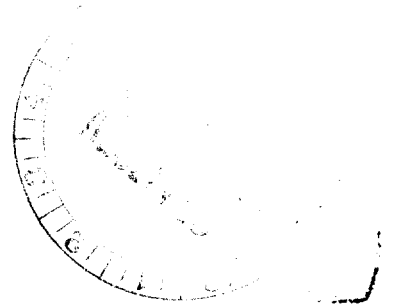
cc: Mr. Keith Gasaway
Danna S. Wall, C.P.A.



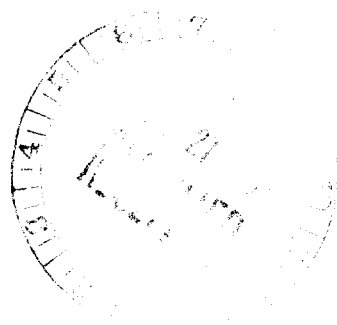
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Crown & Dundering



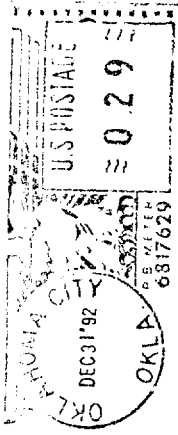
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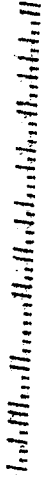


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