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Physician Insurers Association of America

2275 Research Blvd., Suite 250, Rockville, MD 20850

Telephone (301) 947-9000 • Fax (301) 947-9090

December 9, 1999

Top Hat Exemption
Pension and Welfare Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, DC 20010

Re: Physician Insurers Association of America Supplemental Deferred Compensation Plan

To Whom It May Concern:

As prescribed by Labor Regulation Section 2520.104-23, we writing to advise you that:

Physician Insurers Association of America
2275 Research Boulevard, Suite 250
Rockville, Maryland 20850

Federal ID #22-2205875

has established a plan primarily for the purpose of providing deferred compensation for a select group of executives. We maintain two such plans that cover one of our executives at present.

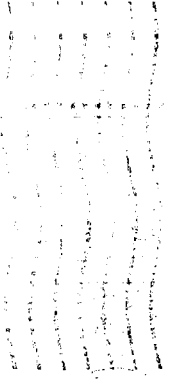
Please let me know if you would like a copy of our plan document or any other information.

Sincerely,

Lawrence E. Smarr
President



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