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**HURLEY, TOEVS, STYLES,
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THOMAS H. TOEVS
MARK STYLES
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April 30, 1999

CERTIFIED MAIL
RETURN RECEIPT REQUESTED
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U S Department of Labor
200 Constitution Avenue, NW
Washington, DC 20216

Re: Notice Pursuant to 29 C.F.R. § 2520.104-23

Ladies and Gentlemen:

As legal counsel for the following employer, and as representative of the plan administrator, the following statement is being filed in accordance with the requirements of 29 C.F.R. § 2520.104-23. The first deferrals under the Plan (the Presbyterian Health Plan Elective Nonqualified Deferred Compensation Plan) were effective January 1, 1999.

1. Name of Employer: FHP of New Mexico, d/b/a Presbyterian Health Plan, a New Mexico corporation
2. Address of Employer: Post Office Box 26666
Albuquerque, NM 87125-6666
3. Employer: Employer Identification Number: 94-3037165
4. FHP of New Mexico, d/b/a Presbyterian Health Plan maintains a certain deferred compensation agreements primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of such agreements: 1

6. Number of employees covered by each agreement: 4

Very truly yours,

HURLEY, TOEVS, STYLES,
HAMBLIN & PANTER, P.A.

By 
Thomas H. Toevs

THT:ksv

c: Ms. Karen Janway

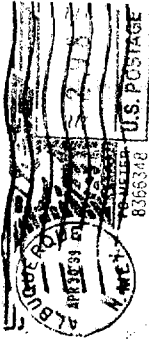
Thomas H. Jorvis
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4125 Alhambra Blvd., NE
Albuquerque, NM 87109

CERTIFIED

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MAIL



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