

ASTHMA & ALLERGY ASSOCIATES P.C.

840 Hanshaw Road
Ithaca, New York 14850

May 18, 1999

To: Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
US Department of Labor
200 Constitution Avenue
Washington, DC 20210

Re: Asthma & Allergy Associates P.C. (the "Corporation") – Reporting and
Disclosure Compliance Statement

Gentlemen:

In compliance with Section 110 of the Employee Retirement Income Security Act of 1974 ("ERISA") and regulations thereunder at Section 2520.104-23, Asthma & Allergy Associates P.C. is filing this Reporting and Disclosure Compliance Statement and in connection herewith provides the following information:

1. The name, address and employer identification number of the employer is as follows:

Employer: Asthma & Allergy Associates P.C.

Employer Identification No. 16-1460697

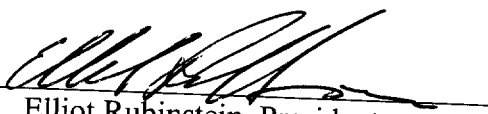
Address: 840 Hanshaw Road
Ithaca, New York 14850

2. The Corporation has implemented a deferred compensation plan with two management and highly compensated employees. The arrangement includes two deferred compensation forms (or plans) covering two employees. The Corporation has been advised that should the arrangement constitute an employee benefit plan under ERISA, it should be exempt from reporting and disclosure requirements under ERISA (pursuant to DOL Reg. §2520.104-23), other than the requirement to provide plan documents to the Secretary of Labor upon request. Therefore, this constitutes a precautionary filing pursuant to the referenced regulation and does not constitute an indication or admission to the contrary by the Corporation.
3. The Corporation will provide plan documents to the Secretary of Labor upon request.

Please confirm receipt of this notice by date-stamping the enclosed copy of this notice

and returning the copy to the Corporation in the enclosed self-addressed, stamped envelope.

Asthma & Allergy Associates P.C.

By: 
Elliot Rubinstein, President