

LAW OFFICES

FINGER, HOCHMAN & DELOTT, P.C.

SUITE 4300

30 NORTH LASALLE STREET
CHICAGO, ILLINOIS 60602-2507

(312) 807-3960

TELECOPIER (312) 807-3652

2520042392245

MAY 20 11:07 AM

Handwritten initials: 1/12

May 17, 1999

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Drs. Jajeh and Koch, S.C.
FEIN: 36-3884882
Top Hat Plan Exemption

Dear Sir or Madam:

The purpose of this letter is to advise you in accordance with the Labor Department Regulation Section 2520.104-23 that the above-named company maintains a Plan for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Plan currently covers two employees.

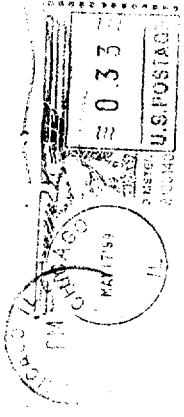
Very truly yours,

Avery Delott
Avery Delott

AD:63163:be

cc: Fahd Jajeh, M.D.
Robert Koch, M.D.
Tim Troha

LAW OFFICES
FINGER, HOCHMAN & DELOTT, P.C.
SUITE 4300
30 NORTH LASALLE STREET
CHICAGO, ILLINOIS 60602-2507



Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

