

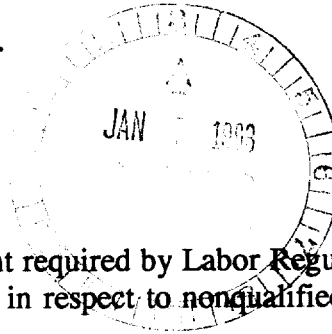
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January 4, 1994

Office of Employee Benefits Security
Labor Management Services Administration
U.S. Department of Labor
- Washington, D.C. 20216

FROM: Eyre Dermatology Clinic, P.C.
930 North 500 West
Provo, Utah 84601

EIN: 87-0478213



This document constitutes the statement required by Labor Regulation §2520.104-23, 29 CFR, to be filed with the Secretary of Labor in respect to nonqualified deferred compensation plans maintained by the above employer.

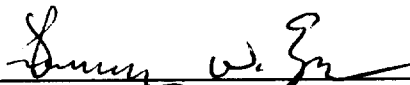
The employer currently maintains two nonqualified deferred compensation plans for executives who are a select group of management or who are highly compensated.

The number of employees in each plan is one.

The above employer is willing to furnish documents, if any, with respect to the above plan if requested by the Secretary of Labor.

Very truly yours,

EYRE DERMATOLOGY CLINIC, P.C.

By: 
Russell W. Eyre, President