

2520042392971

April 2, 2001

**CERTIFIED MAIL  
RETURN RECEIPT REQUESTED**

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

**Re: Deferred Compensation Disclosure Statement**

Gentlemen:

In order to comply with the requirements of the alternative reporting and disclosure method under ERISA, Title 1, Part 1, as provided for non-qualified deferred compensation plans for a select group of management or highly-compensated employees in D.O.L. Reg. §2520-104-23, the following information is provided:

1. The name of the employer is: Rheumatology Consultants, P.A.
2. The mailing address of the employer is: 1010 North Bancroft Parkway, Suite 23, Wilmington, Delaware 19805.
3. The employer's taxpayer identification number is:  
51-0121600
4. The number of plans and the number of Participants in each plan is as follows: one (1) plan(s) covering one (1) employee.

The above-named employer maintains the plan primarily for the purpose of providing deferred compensation to a select group

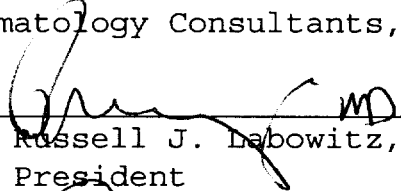
Top Hat Plan Exemption  
Pension & Welfare Benefits Administration  
April 2, 2001  
Page 2

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of management or highly-compensated employees. The employer will provide a copy of the agreement to the Secretary of Labor upon request.

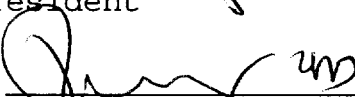
Rheumatology Consultants, P.A.

By: \_\_\_\_\_

  
Russell J. Labowitz,  
President

[Corporate Seal]

Attest: \_\_\_\_\_

  
Russell J. Labowitz,  
Secretary

GORDON, FOURNARIS & MAMMARELLA, P.A.

ATTORNEYS AT LAW

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GROVER C. BROWN  
SPECIAL COUNSEL

April 3, 2001

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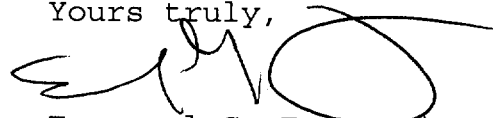
**Re: United State Department of Labor Disclosure Statement  
for Rheumatology Consultants, P.A.**

Dear Sir or Madam:

We represent Rheumatology Consultants, P.A. I am enclosing with this letter for filing the original of Rheumatology Consultants, P.A.'s disclosure statement pursuant to ERISA, Title 1, part 1, D.O.L. Reg §2520-104-23.

If you have any questions, please call me.

Yours truly,



Emmanuel G. Fournaris

EGF/lab  
Enclosures

cc: Russell J. Labowitz, M.D. (w/o encl.)  
William A. Santora, C.P.A. (w/o encl.)

U.S. DEPARTMENT OF LABOR  
PUBLIC DISCLOSURE  
APR 11 12:49

GORDON, FOURNARIS & MAMMARELLA, P.A.  
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WILMINGTON, DELAWARE 19899-1355

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