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GAYLE M. MEADORS

2520032032740

December 30, 1993

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

To Whom It May Concern:

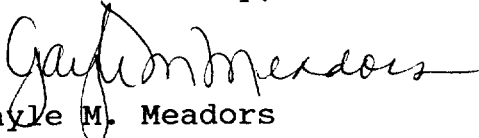
In accordance with the requirements of Department of Labor Regulation 2520.104-23, Marshall Hirshman, M.D. and Richard I. Katz, M.D., S.C. hereby files the following statement with regard to an unfunded pension plan maintained for a select group of management or highly compensated employees:

Employer Name: Marshall Hirshman, M.D. and Richard I. Katz, M.D., S.C.
Employer Address: 8901 W. Golf Road
Des Plaines, Illinois 60016
Employer EIN: 36-2673319
Number of Plans: 1
Number of Employees Under Each Plan: 3
Name of Plan: Deferred Compensation Agreement
Date Plan Established: December 28, 1993

Declaration: The above described unfunded plan is maintained by the employer primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

As provided by section 104(a)(1) of the Employee Retirement Income Security Act of 1974, plan documents will be provided to the Secretary upon request.

Yours sincerely,


Gayle M. Meadors

cc: Marshall Hirshman, M.D.
Allen M. Abrams
Richard J. Lang