

SMITH, GAMBRELL & RUSSELL

A PARTNERSHIP OF PROFESSIONAL CORPORATIONS AND INDIVIDUALS

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100th

Anniversary

1893-1993

June 29, 1993

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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: Top-Hat Plan Covering Stephen C. Duffy - Top-Hat Statement

To the Secretary of Labor:

We are legal counsel to the American Academy of Facial Plastic and Reconstructive Surgery, Inc. an Illinois nonprofit corporation (the "Employer") with respect to an unfunded deferred compensation agreement (the "Plan"), described below, maintained by the Employer for an employee who is a member of a select group of management or highly compensated employees.

In order to comply with the requirements of the alternative method of reporting and disclosure under Part 1 of Title 1 of The Employee Retirement Income Security Act of 1974 for unfunded pension plans for a select group of management or highly compensated employees, as described in Department of Labor Regulations, 29 C.F.R. § 2520.104-23, the following information is provided on behalf of the Employer:

- (1) The name of the Employer is: The American Academy of Facial Plastic and Reconstructive Surgery, Inc.
- (2) The mailing address of the Employer is: 1110 Vermont Avenue, N.W., Suite 220, Washington, D.C. 20005
- (3) The Employer's EIN is 36-2967376

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(4) There is one Plan, covering one member of a select group of management or highly compensated employees.

(5) The Employer maintains the Plan primarily for the purpose of providing deferred compensation to a member of a select group of its management or highly compensated employees. The Employer will furnish a copy of the Plan to the Secretary of Labor upon request.

Sincerely,

SMITH, GAMBRELL & RUSSELL

A handwritten signature in cursive script, appearing to read "Hillyer Young".

Hillyer Young

HMY/ll

cc: J. Regan Thomas, M.D.
Thomas W. Rhodes, Esq.