



Healthcare Group

Human Resources

2520042393518

September 2, 1998

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: Bronson Practice Management, Inc. Income Deferral Plan

Dear Sir or Madam:

This statement is filed in accordance with Department of Labor Regulation 2520.104-23 to satisfy the reporting and disclosure provisions of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended, with regard to pension plans for certain select employees. Bronson Practice Management, inc. (The "Company") has adopted and maintains the Bronson Practice Management inc. Income Deferral Plan for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of employees in the plan is 40.

The name, address, and Employer Identification Number of the Company are as follows:

Bronson Practice Management, Inc.
252 E. Lovell
Kalamazoo, MI 49007
EIN: 38.2511179

Any questions concerning this filing should be directed to the undersigned.

Very truly yours,

Susan M. Ulshafer
Vice President
Human Resources

/skw

252 East Lovell St Box G
Kalamazoo MI 49007-5364

BRONSON
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252 East Lovell St Box G
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