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Syracuse Orthopedic Specialists, P.C.  
3229 East Genesee Street  
Syracuse, New York 13214

May 27, 1999

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

1/17

Dear Sir or Madam:

This letter is intended to fulfill the filing requirements established pursuant to DOL Reg. §2520.104-23(b) on behalf of Syracuse Orthopedic Specialists, P.C.:

1. The name and address of the Employer are:

Syracuse Orthopedic Specialists, P.C.  
3229 East Genesee Street  
Syracuse, New York 13214

2. The employer identification number of the Employer is 16-0992982

3. The employer maintains a plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

4. At the present time, there is one plan covering approximately 17 highly compensated employees. It should be noted, however, that the "plan" is an employment contract with each individual employee and, therefore, may constitute a severance pay plan under reg. §2510.3-2.

This statement is filed without prejudice to the employer's right to assert that the plan maintained by the employer constitutes a severance pay plan which would not be deemed to be an employee pension benefit plan.

Very truly yours,

Syracuse Orthopedic Specialists, P.C.

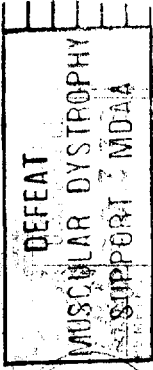
By: Francis M. Corley

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**SYRACUSE ORTHOPEDIC SPECIALISTS, P.C.**

3229 EAST GENESEE STREET  
SYRACUSE, NEW YORK 13214

ADDRESS SERVICE-REQUESTED



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