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November 1, 1993

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CERTIFIED MAIL - # 185 422 611


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

Dear Sir/Madam:

**RE: Diagnostic Radiology of Anderson, P.A.
Top Hat Plan Exemption**

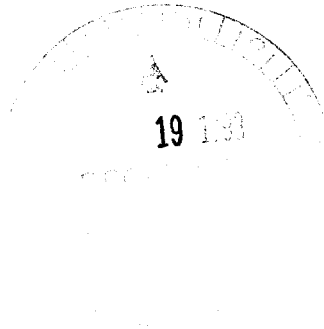
Enclosed please find a statement regarding the Top Hat Plan Exemption for the referenced employer. This statement is being filed pursuant to Reg. 2520.104-23. Thank you for your assistance in this matter.

Very truly yours,


Edward A. Spitz *Esq.*

EAS:ska
Enclosure

SKA:C:\DOCS\RETPFORM\TOPHATPL.DOL



Top Hat Plan Exemption

THIS STATEMENT IS FILED PURSUANT TO REGULATION
2520.104-23.

EMPLOYER: **Diagnostic Radiology of Anderson, P.A.**
EIN: **57-0853635**

The Employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The provisions are pursuant to a separate employment agreement for each employee, of which there is one plan covering five (5) employees.

Diagnostic Radiology of Anderson,
P.A.
Administrator

By: *Carl D. [Signature]*
Its Asst. Treasurer

Dated: 10-21-93

