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RENAL ASSOCIATES OF GRAND RAPIDS, P.C.

200 Jefferson, SE
Grand Rapids, MI 49503
(616) 774-6235

December 22, 1992

Dept. of Labor
Pension and Welfare
Benefits Administration
P.O. Box 75212
Washington, D.C. 20013-5212

RE: Grace Period Filing for Top Hat Plans

Gentlemen:

Following is a statement pursuant to DOL Regulation 2520.104-23:

1. Name and address of employer:

**Renal Associates of Grand Rapids, P.C.
200 Jefferson, SE
Grand Rapids, MI 49503**

2. Employer identification number:

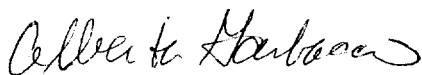
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3. The employer maintains one or more plans which provide deferred compensation to a select group of management or highly compensated employees.

4. The employer currently maintains 5 such plans, and each plan covers one employee.

Enclosed is a check made payable to the U.S. Department of Labor in the amount of One Thousand Dollars (\$1,000.00) in payment of the grace period fee.

Sincerely,


Alberta Garbaccio, M.D.
President

AG:lv

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