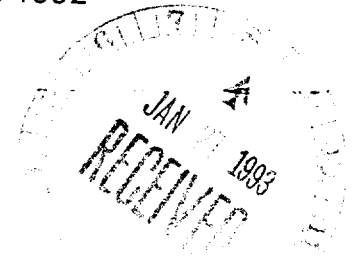


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NOTICE TO DEPARTMENT OF LABOR

December 23, 1992

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



Subject: Notice of Plan(s) of Deferred Compensation

Dear Sir or Madam:

Pursuant to DOL Reg. Sec. 2520.104-23, the undersigned Employer hereby files the following information with respect to its plan(s) of deferred compensation.

1. Name and Address of Employer:

Stark County Womens Clinic
5000 Higbee Avenue
Canton, OH 44718

2. Federal Employer Identification No. (EIN):

34-1090740 31037

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

4. Eight (8) employees are covered by such plan.

Very truly yours,

Stark County Womens Clinic

By: Thomas H. Horn, M.D.
President

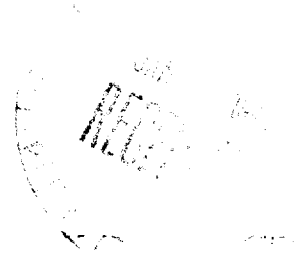


SPECTOR SAULINO, INC.
CERTIFIED PUBLIC ACCOUNTANTS

Martin Spector
Lawrence E. Saulino
Lester S. Sherman
Alan J. Tobin
Jeffery A. Walters
Thomas A. Koutnik

Embassy Exchange
4040 Embassy Parkway, Suite 100
Akron, Ohio 44333-1700
216/668-6500 (Akron)
216/453-6226 (Canton)
216/666-8789 (Fax)

TO: Stark County Womens Clinic
FROM: Spector & Saulino, Inc., CPAs
DATE: December 23, 1992
SUBJECT: Department of Labor



Earlier this year, the Department of Labor (DOL) announced an amnesty program for administrators of welfare and pension plans who failed to file reports required under the Employee Retirement Security Act of 1974 (ERISA).

One type of plan covered under the amnesty program is the unfunded or insured pension plan maintained by an employer for a select group of management or highly compensated employees (top hat plans). It is the Department of Labor's opinion that any deferred compensation arrangement is a top hat plan. These top hat plans are probably required to file a statement with the DOL within 120 days of adoption of the plan. No regulations have been issued to specifically indicate whether top hat plans are required to file with the DOL; however, it is our belief that you should file this statement rather than risk the significant penalties which may be incurred.

For plan administrators that have failed to timely file the required statement, the DOL amnesty program provides that if statements are filed on top hat plans by December 31, 1992, along with a payment of \$1,000, no further reporting requirements will be imposed on the top hat plan administrator. Administrators who file after the grace period will be required to file annual Form 5550-C and will be subject to penalties as high as \$300 per day, per plan, up to a maximum of \$30,000.

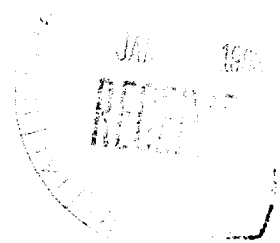
Please have an Officer of the Corporation sign the "Notice to Department of Labor".

Mail the "Notice" on or before **December 31, 1992** to:

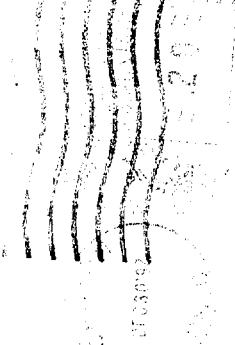
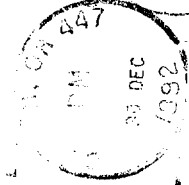
Pension and Welfare Benefits Administration
P.O. Box 75212
Washington, D.C. 20013-5212

31037

Please enclose a check for \$ 1,000.00 payable to the "U.S. Department of Labor".



31037



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P.O. Box 75212
Washington, D.C. 20013-5212

