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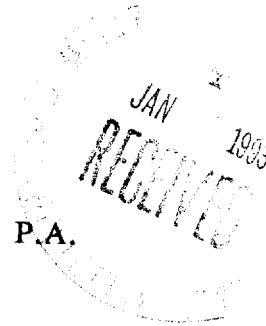
Daniel A. Sisk
Of Counsel

December 30, 1992

2520005096190

Pension and Welfare Benefits Administration
United States Department of Labor
P.O. Box 75212
Washington, DC 20013-5212

Re: Rio Pecos Ob-Gyn Associates, P.A.
Our File No. 63392-111



Ladies and Gentlemen:

This statement is filed under the Grace Period Program and pursuant to Department of Labor Regulation § 2520.104-23. The Employer, Rio Pecos Ob-Gyn Associates, P.A., believes that the arrangement of which notice is provided herein does not constitute a "pension plan" as defined in ERISA § 3(2)(A). However, this notice is filed in the event that the arrangement indicated herein is determined to constitute a pension plan. In accordance with the requirements of the Grace Period Program, a check in the amount of \$1,000 in payment of the civil penalty is enclosed. If it is later determined that the arrangement does not constitute an arrangement for which notice filing is required, a refund of this \$1,000 will be sought.

Notice is hereby given as follows:

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1. The name and address of the employer are: Rio Pecos Ob-Gyn Associates, P.A., 305 Werst Country Club Road, Roswell, New Mexico 88201
2. The Employer's identification number is: 85-0231684
3. The Employer maintains a top hat plan primarily for the purpose of providing deferred compensation for a select group of management or highly-compensated employees as contained in the following documents:
 - a. April 19, 1992, Employment Agreement of V. Wayne Ramsey, D.O.

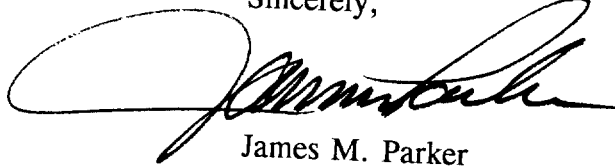
Las Cruces Office:
505 South Main
Loretto Towne Centre, Suite 103
Post Office Box 578
Las Cruces, New Mexico 88004-0578
Phone: (505) 526-6655
Fax: (505) 526-6656

Reply To: Albuquerque Office:
500 Fourth Street NW
Sunwest Building, Suite 1000
Post Office Box 2168
Albuquerque, New Mexico 87103-2168
Phone: (505) 848-1800
Fax: (505) 848-1889

Santa Fe Office:
119 East Marcy
Suite 200
Post Office Box 9318
Santa Fe, New Mexico 87504-9318
Phone: (505) 983-2020
Fax: (505) 988-8996

- b. April 30, 1992, Employment Agreement of Kevin D. Lowe, M.D.
 - c. April 30, 1992, Employment Agreement of Richard Mooney, M.D.
4. The above arrangement benefits only three (3) employees of the Employer.
 5. The above arrangement provides benefits which are paid as needed solely from the general assets of the Employer.
 6. Upon request, a copy of the above arrangement will be supplied to the Secretary of Labor.

Sincerely,

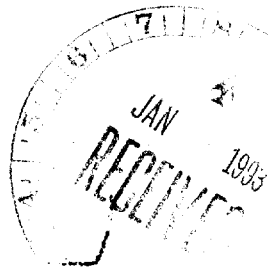


James M. Parker

JMP/sg/cjc 143817

Enclosure

c: Rio Pecos Ob-Gyn Associates, P.A.

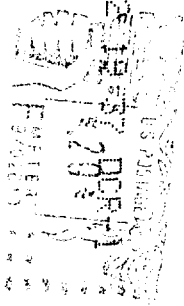


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