

CRESCENT CITY PHYSICIANS, INC.

2520005096890

A MEDICAL PRACTICE MANAGEMENT CORPORATION

A Subsidiary of Touro Infirmary

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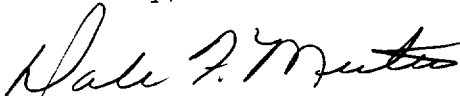
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U. S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

RE: Top Hat Notification

Dear Secretary of Labor:

A top hat plan entitled the "Supplemental Executive Retirement Plan" has been established by Crescent City Physicians, Inc., with employer identification number 72-1269878 assigned by the Internal Revenue Service. 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. Currently the employer sponsors two such plans, with one employee in the plans. The employer will provide plan documents to the Secretary upon request.

Sincerely,



Dale Mertens

DM:dr

cc: Gary M. Stein

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3434 Prytania Street, Suite 302
New Orleans, Louisiana 70115



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