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November 24, 1997

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

FILED
DEC-30 1997
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Re: YNHH-MSO, Inc. Supplemental Non-Qualified Deferred Compensation Plan

Dear Sir or Madam:

This statement is being filed pursuant to 29 C.F.R. 2520.104-23 and is intended to satisfy the alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA") prescribed by the Secretary of Labor under Section 110 of ERISA.

Name of Employer: YNHH-MSO, Inc.
Address: 1 Church Street
New Haven, CT 06510

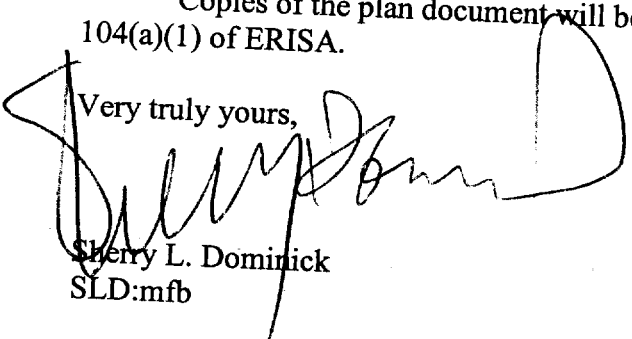
EIN: 06-1467717

1134

The Company maintains the above-captioned Plan covering thirty-four (34) employees for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The plan is a supplemental executive retirement plan.

Copies of the plan document will be provided to you upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,

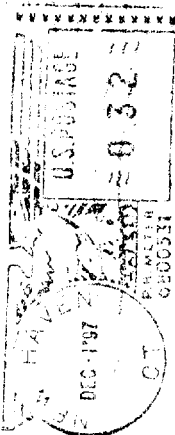
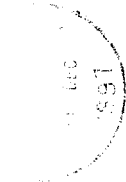


Sherry L. Dominick
SLD:mfb

cc: Ms. Joan Moon-Koehler

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