

**NORMAN BUSINESS LAW CENTER
(A LAW CORPORATION)**

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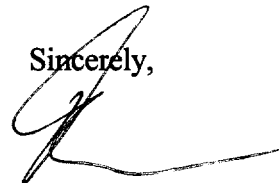
Top Hat Plan Exemption,
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

**Re: The Pathology Laboratory (A Professional Medical Corporation)
Top Hat Plan**

Gentlemen:

I represent The Pathology Laboratory (A Professional Medical Corporation) Please find enclosed The Pathology Laboratory (A Professional Medical Corporation)'s Shareholders Agreement. Pursuant to such agreement The Pathology Laboratory (A Professional Medical Corporation) (TIN 72-0679679) maintains a top hat plan primarily for the purpose of providing deferred compensation for a select group of highly compensated employees. This is the only top hat plan maintained by the corporation. The number of employees in the top hat plan is currently three (3).

Sincerely,



RICK J. NORMAN

RJN/ps

Enclosure

cc: Jim Nichols
Graham Portus