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ULMER & BERNE
ATTORNEYS AT LAW

In Columbus
88 East Broad Street, Suite 1980
Columbus, Ohio 43215-3506
Telecopier (614) 228-8561
Telephone (614) 228-8400

Bond Court Building
1300 East Ninth Street, Suite 900
Cleveland, Ohio 44114-1583

In Cleveland
Telex 201999 UBLAW
Telecopier (216) 621-7488

Patricia A. Shlonsky

(216) 621-8400

September 25, 1992

CERTIFIED MAIL
P 359 463 363

U.S. Department of Labor
Pension and Welfare Benefits Administration
P.O. Box 75212
Washington, D.C. 20013-5212

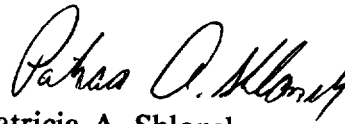
Re: Stark County Emergency Physicians, Inc.

Gentlemen:

On behalf of our client, Stark County Emergency Physicians, Inc., enclosed please find a Top Hat Plan registration statement and a Stark County Emergency Physicians, Inc. check in the amount of \$1,000. It is intended that the enclosed filing will satisfy the Top Hat Plan filing requirements and that pursuant to the Department's announced grace period all other penalties shall be waived.

All questions regarding the enclosed should be addressed to the undersigned.

Sincerely,



Patricia A. Shlonsky

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cc: Neil Hay-Roe, M.D.

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STARK COUNTY EMERGENCY PHYSICIANS, INC.
TOP HAT PLAN STATEMENT

1. Name, address and employer identification number of employer:

Stark County Emergency Physicians, Inc.
1320 Timken Mercy Drive, N.W.
Canton, Ohio
34-1658088

2. The employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
3. The employer maintains one such deferred compensation plan and the plan has five (5) participants.

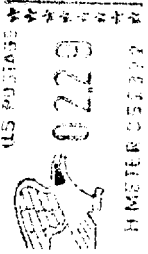
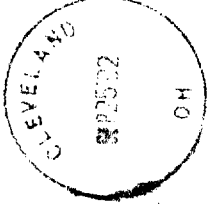
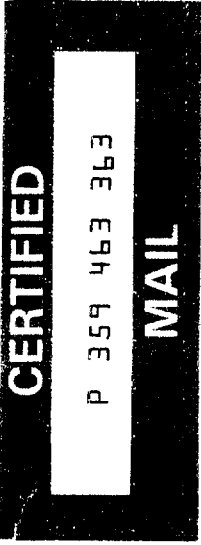
STARK COUNTY EMERGENCY
PHYSICIANS, INC.

By: Neil Hay-Roe
Neil Hay-Roe, President

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Cleveland, Ohio 44114-1583



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