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The Newborn Associates, P.A.
1026 North Flowood Drive
Flowood, Mississippi 39208

U.S. DEPT. OF LABOR
EBSA/PUBLIC DISCLOSURE
01 JAN 23 PM 1:38

As of January 1, 2001

CERTIFIED MAIL/RETURN RECEIPT
NO. 7099 3400 0007 7672 5862

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

Dear Sir or Madam:

This letter is to satisfy the reporting and disclosure requirements of Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans maintained by the employer for a select group of management or highly compensated employees, as set forth in Regulations Section 2520.104-23.

The name and address of the employer is The Newborn Associates, P.A., 1026 North Flowood Drive, Flowood, Mississippi 39208.

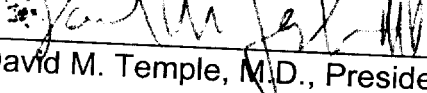
The employer identification number for the employer and plan sponsor is 64-0931725.

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. There are eight (8) such plans, and the number of employees covered in such plans is eight (8).

If anything further is needed, please contact the undersigned at your earliest convenience.

Yours very truly,

THE NEWBORN ASSOCIATES, P.A.

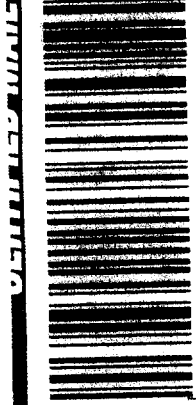
By: 
David M. Temple, M.D., President

17TH FLOOR
AM SOUTH PLAZA
210 EAST CAPITOL STREET
JACKSON, MISSISSIPPI 39204

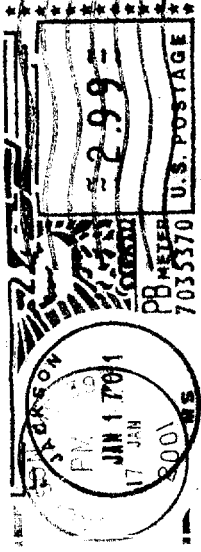
POST OFFICE BOX 22567
JACKSON, MISSISSIPPI 39225-2567

**BUTLER, SNOW,
O'MARA, STEVENS
& CANNADA, PLLC**

ATTORNEYS AT LAW



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