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DOL-PWBA
PUBLIC DISCLOSURE
96 OCT -2 PM 2:36

September 25, 1996


Pension and Welfare Benefits Administration
U. S. Department of Labor
Washington, D. C. 20216

Ladies/Gentlemen:

Please be advised that, effective September 19, 1996, University at Buffalo Pediatric Associates, Inc., 219 Bryant Street, New York 14222 (the "Employer"), has adopted a benefit plan for eligible employees. The Employer maintains the plan primarily for the purpose of providing welfare benefits (life insurance) for a select group of management or highly compensated employees. The number of employees in the plan at this time is sixty (60). The Employer does not maintain any other plans of this type.

The Employer's Employer Identification Number is 16-1238821.

Sincerely,



Robert E. Lee

cc: Mr. John Worth