

2520052090674

**Jackson Oncology Associates, PLLC
1190 North State Street, Suite 501
Jackson, Mississippi 39202**

January 1, 2000

CERTIFIED MAIL
RETURN RECEIPT NO.

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 Jackson Oncology Associates, PLLC, 1190 North State Street, Suite 501, Jackson, Mississippi 39202.

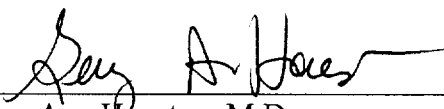
The employer identification number for the employer and plan sponsor is 64-0619700.

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 is one (1) such plan, and the number of employees covered in such plan is one (1).

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

Yours very truly,

JACKSON ONCOLOGY ASSOCIATES, PLLC

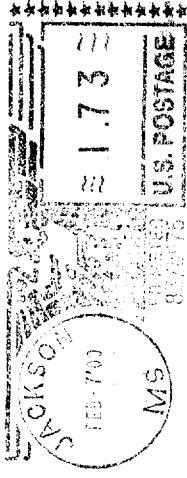
By: 
Gerry Ann Houston, M.D.
Chairman of Executive Committee

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Z 573 536 281

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