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1415 ROUTE 70 EAST
CHERRY HILL PLAZA - SUITE 600
CHERRY HILL, NJ 08034
(856) 795-9110
TELECOPIER (856) 795-8641
www.cooperperskie.com

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PO BOX 1125
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SPECIAL COUNSEL TO THE FIRM
ANDREW WEBER*

OF COUNSEL
LIANE P. LEVENSON*

STEVEN E. ROSENFELD

RETIRED
LAWRENCE M. PERSKIE

REPLY TO: CHERRY HILL
FILE NO.:

December 19, 2001

JAMES L. COOPER
LEWIS B. APRIL**
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LLOYD D. LEVENSON***
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*ALSO MEMBER PA. BAR
**ALSO MEMBER MA. BAR
***ALSO MEMBER N.Y. BAR
†ALSO MEMBER TX. BAR
‡ALSO MEMBER CA. BAR
§ALSO MEMBER AZ. BAR
¶ALSO MEMBER MI. BAR
**ALSO MEMBER KY. BAR

BARRY E. YELLIN
LLM in Taxation
EMAIL: byellin@cooperperskie.com
DIRECT DIAL: (856) 795-9110

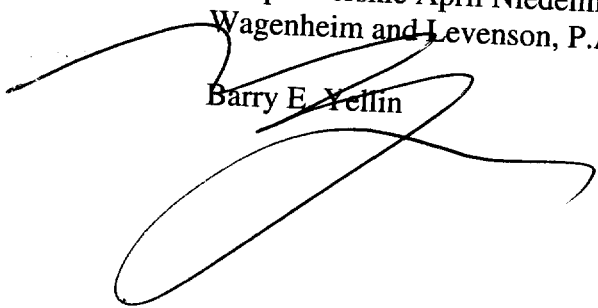
Via Certified Mail, R.R.R.
U.S. Department of Labor
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
200 Constitution Avenue NW
Washington, D.C. 20210

Re: Non-Qualified Deferred Compensation Agreement
Our Client: P.F. IOFFREDA, M.D., P.A.

To Whom It May Concern:

In accordance with the Alternative Method of Compliance specified in the U.S. Department of Labor Regulations, we are enclosing herewith a **Disclosure Statement** relating to the Non-Qualified Deferred Compensation Plan of the above employer/client. If there is any further information which you require, please do not hesitate to contact the undersigned.

Very truly yours,
Cooper Perskie April Niedelman
Wagenheim and Levenson, P.A.



C: P.F. Ioffreda, M.D.
Richard Ioffreda, M.D.
BEY: ref

COOPER PERSKIE APRIL NIEDELMAN WAGENHEIM & LEVENSON
A PROFESSIONAL ASSOCIATION

U.S. Department of Labor
December 19, 2001
Page 2

DISCLOSURE STATEMENT
NON-QUALIFIED DEFERRED COMPENSATION PLAN

Name of Employer: P.F. Ioffreda, M.D., P.A.

Address of Employer: P.F. Ioffreda, M.D., P.A.
219 Livingston Avenue
New Brunswick New Jersey 08902

Employer ID#: 22-2257950

Declaration: Employer maintains a single plan primarily for the purpose of providing non-qualified deferred compensation for a select group of management or highly compensated employees. The number of such employees in the plan is currently 1; he has a separate plan document.

Date of Adoption: October 31, 2001

Effective Date of Plan: October 31, 2001

As required by Regulation Section 2520.104-23, all plan documents are available to the Secretary of Labor upon request.

LAW OFFICES

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1415 ROUTE 70 EAST

CHERRY HILL PLAZA - SUITE 600

CHERRY HILL, NJ 08034

ADDRESS CORRECTION REQUESTED

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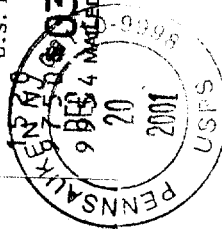


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Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
200 Constitution Avenue NW
Washington, D.C. 20210

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