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NEPHROLOGY CONSULTANTS OF NORTHWEST OHIO, INC.  
2109 HUGHES DRIVE, SUITE 920  
TOLEDO, OH 43606

January 3, 2002

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Top Hat Exemption  
Pension and Welfare Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20010

Gentlemen:

To comply with the requirements of the alternative reporting and disclosure method under ERISA, Part I, Title I, as provided for an unfunded or insured pension plan for a select group of management or highly compensated employees in D.O.L. Reg. Sec. 2520.104-23, the following information is provided by the undersigned plan administrator:

1. The name of the employer is Nephrology Consultants of Northwest Ohio, Inc.
2. The mailing address of the employer is 2109 Hughes Drive, Suite 920, OH 43606.
3. The employer's federal identification number (EIN) is 34-1724200.
4. The number of plans and the number of participants in each plan is one.

A. This Corporation currently has one (1) employee benefit plan that establishes a non-qualified plan of deferred compensation in the form of deferred compensation benefits for a select group of management and/or highly compensated employees. Two employees participate in this plan. The employer will provide a copy of the agreement(s) to the Secretary of Labor upon request.

5. The plan was amended and restated on January 1, 2002, and this filing is made within the 120 period after the plan became subject to Part 1 of Title I of all ERISA.

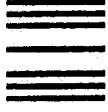
NEPHROLOGY CONSULTANTS OF NORTHWEST  
OHIO, INC.

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Kenneth D. Lempert, M.D., President

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Sylvania, Ohio 43560

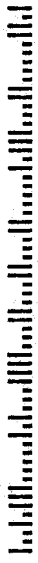


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