

BIRMINGHAM SURGICAL, P.C.
2022 Brookwood Medical Center Drive, Suite 313
Birmingham, AL 35209

PERSONAL, PRIVATE AND CONFIDENTIAL

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

2520052092138

Re: Deferred Compensation Reporting
Disclosure Compliance Statement

Ladies and Gentlemen:

1. Name and Address of Employer:

Birmingham Surgical, P.C.
2022 Brookwood Medical Center Drive, Suite 313
Birmingham, AL 35209

2. Employer Identification Number:

63-0677675

3. Declaration:

Birmingham Surgical, P.C. maintains three (3) plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees with one participant in each plan.

Yours very truly,



Daniel Mirelman, M.D.
President

U.S. DEPARTMENT OF LABOR
PENSION AND WELFARE BENEFITS ADMINISTRATION
01 JUN 19 AM 9:48

JACK B. LEVY
ATTORNEY AT LAW
DIRECT DIAL NO.: (205) 250-8361
E-MAIL: JLEVY@BLIK.COM
WEBSITE: WWW.BLIK.COM

June 6, 2001

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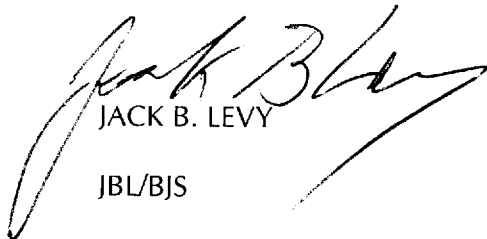
Re: Birmingham Surgical, P.C.
Deferred Compensation Reporting and Disclosure Compliance Statement

Gentlemen:

In accordance with ERISA Regulation §2520.104-23(b)(1), enclosed please find the Deferred Compensation Reporting and Disclosure Compliance Statement for Birmingham Surgical, P.C.

If you have any questions, please do not hesitate to contact me at the telephone number noted above.

Yours very truly,



JACK B. LEVY

JBL/BJS

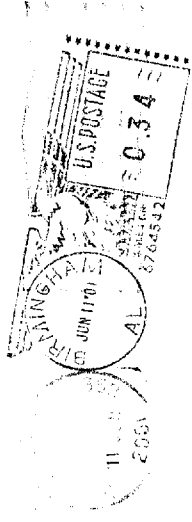
Enclosure

cc: Birmingham Surgical, P.C.
Edward R. Levin, CPA

BERKOWITZ
LEFKOVITS
ISOM &
KUSHNER

A PROFESSIONAL CORPORATION

420 20TH STREET NORTH, SUITE 1800
BIRMINGHAM, ALABAMA 35203-5202



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