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DEPT. OF LABOR  
FWSA/PUBLIC DISCLOSURE  
01 SEP 18 AM 10:50

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

FROM: FIRELANDS RADIOLOGY, INC.  
23 Patrician Drive  
Norwalk, OH 44857-2463  
Employer I.D. No.: ~~34~~ 31-0940659

DATE: September 14, 2001

Dear Sir or Madam:

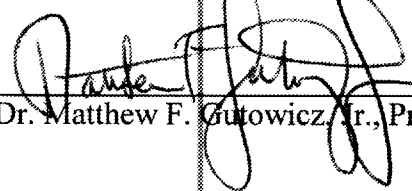
This letter constitutes the statement required by Department of Labor Regulation Section 2520.104-23 to be filed with the Secretary of Labor in respect to non-qualified deferred compensation arrangements maintained by Firelands Radiology, Inc. (the "Employer").

Employer maintains the non-qualified deferred compensation arrangement for the following employees who are members of a select group of management and/or highly compensated:

- Matthew F. Gutowicz, Jr., D.O. \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_

Thank you for your attention to this matter.

FIRELANDS RADIOLOGY, INC.

By:   
Dr. Matthew F. Gutowicz, Jr., President

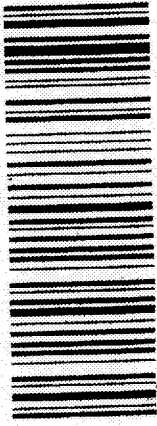
na/na  
cc: Matthew F. Gutowicz, Jr., D.O.

VIA CERTIFIED MAIL NO. 7000 1670 0012 0711 7378  
RETURN RECEIPT REQUESTED  
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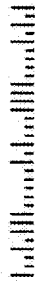
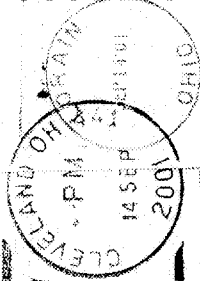
WICKENS  
HERZER  
PANZA  
COOK &  
BATISTA

A LEGAL PROFESSIONAL ASSOCIATION

144 WEST BIRCH AVENUE  
P.O. BOX 1000  
LORAIN, OHIO 44052-0900



7000 1670 0012 0711 7378



TOP-HAT PLAN EXEMPTION  
PENSION AND WELFARE BENEFITS  
ADMINISTRATION ROOM N-5644  
US DEPARTMENT OF LABOR  
200 CONSTITUTION AVENUE NW  
WASHINGTON DC 20210

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