

San Diego Office  
450 B Street, Suite 750  
San Diego, CA 92101-8002  
Telephone (619) 239-0831  
Facsimile (619) 239-0807

Orange County Office  
2028 Port Bristol Circle  
Newport Beach, CA 92660-5413  
Telephone (949) 759-1320  
Facsimile (949) 759-1316

December 9, 1999

2520053320506

**PRIVATE**

Top Hat Plan Exemption  
PWBA  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue NW  
Washington, D.C. 20210

Re: Alliance Healthcare Foundation Supplemental Executive Retirement Plan

Gentlemen:

Please be advised that Alliance Healthcare Foundation has established a supplemental retirement plan for its Chief Executive Officer. It is a plan maintained primarily for the purpose of providing deferred compensation for select senior members of management. There is one (1) individual covered by the Plan.

The following information applies:

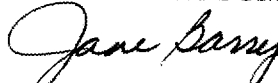
Alliance Healthcare Foundation  
9325 Sky Park Court  
Suite 350  
San Diego, California 92123

Employer Identification Number (EIN): 33-0340635P

Please contact the undersigned directly should you have any questions about the Plan.

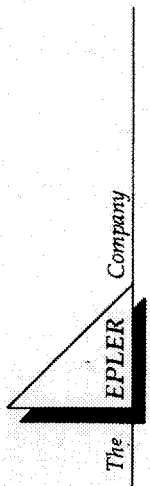
Thank you very much.

Sincerely,  
THE EPLER COMPANY

  
Jane Barry  
President

JB:ar

cc: Ms. Ruth Riedel  
Mr. Lauren Blagg



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