

AS ASSOCIATED SKIN CARE SPECIALISTS, P.A.

2520053321224

General Dermatology • Dermatopathology • Mohs' Skin Cancer Surgery • Education • Research

M. Elizabeth Briden, M.D.
Frederick S. Fish, M.D.
Ngo T. Hien, M.D.
Steven E. Kempers, M.D.
Jane S. Lindholm, M.D.
Steven E. Prauer, M.D.
Jack C. Scott, M.D.

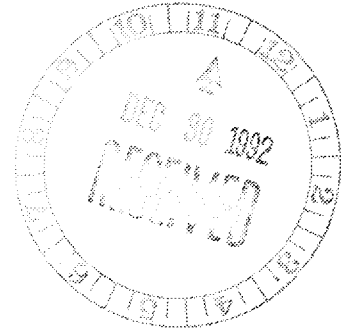
December 11, 1992

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

RE: Associated Skin Care Specialists, P.A.
EIN No. 41-1000101

Clinical Research
H. Irving Katz, M.D.
Mary Jane Watson, Pharm.D.

Administrator
Lee Ellis



Dear Sir or Madam:

As required by the regulations at 29 CFR & 2520.104-23,
the following information is provided:

Associated Skin care Specialists, P.A. maintains a
plan primarily for the purpose of providing deferred
compensation for highly compensated employees.

Name and address of Employer: Associated Skin Care
Specialists, P.A.
7205 University Avenue N.E.
Fridley, MN 55432

Number of plans maintained: 1

Number of employees in plan: 7 shareholders

In addition, I have enclosed a check in the amount of
\$1,000. If you require any additional information, please
contact the undersigned.

Very truly yours,
Lee E. Ellis
Lee E. Ellis
Administrator

LEE:dlh

Enclosure

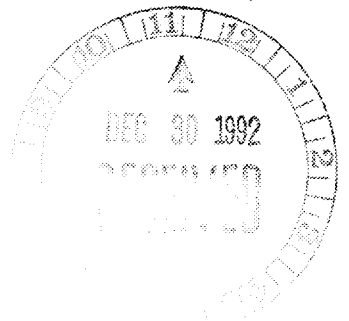
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Fridley, MN 55432-3133

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