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March 5, 1991

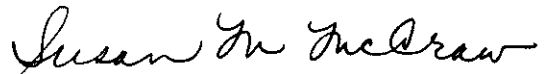
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

Re: Emergency Care Physicians of
Greater Framingham, Inc.
115 Lincoln Street
Framingham, MA 01701
EIN: 04-2739589

Dear Sir/Madam:

This letter serves as a statement in accordance with Department of Labor Regulation 2520.104-23 that the employer referenced above maintains one unfunded pension plan primarily for the purpose of providing deferred compensation for a select group of management and highly compensated employees. There are five (5) employees in the plan.

Very truly yours,



Susan M. McCraw