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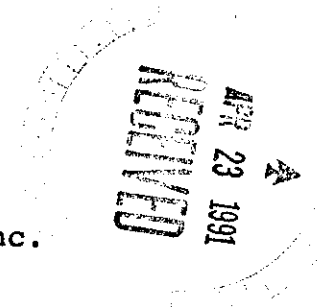
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April 12, 1991

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: Greater Cincinnati Pathologists, Inc.
Deferred Compensation Plan

Dear Sir or Madam:

This letter shall serve as a statement under Labor Reg. \$2520.104-23 to satisfy the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974.

Greater Cincinnati Pathologists, Inc., located at 2139 Auburn Avenue, Cincinnati, Ohio, 45219 (EIN 31-1314331) maintains a plan primarily for the purpose of providing deferred compensation for a select group of management and highly compensated employees. Currently there are three (3) employees eligible to participate in this plan. Plan documents will be provided to the Secretary upon request.

Please direct any questions, comments, or requests to the undersigned at the Cincinnati address above.

Very truly yours,

Shawn M. Young
Shawn M. Young

SMY-0100
cc: Daniel H. Demmerle, Esq.