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February 23, 2006

CERTIFIED MAIL - RETURN RECEIPT REQUESTED

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

Re: Associates in Dermatology, Inc.
26908 Detroit Avenue
Westlake, Ohio 44145
EIN: 34-1170645

Dear Sir or Madam:

Pursuant to Section 2520.104-23 of Title 29, Chapter XXV, Subchapter C, Part 2520, Subpart D of the Code of Federal Regulations, the above referenced employer, an Ohio corporation, hereby declares that it has in existence the following plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

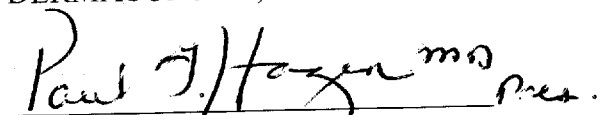
1. Associates in Dermatology, Inc. Employment Contract Deferred Compensation Plan.

The Associates in Dermatology, Inc. Employment Contract Deferred Compensation Plan currently benefits five (5) individuals, all of whom are employees of the employer. The plan was effective as of January 1, 2006.

Respectfully submitted,

ASSOCIATES IN
DERMATOLOGY, INC.

By:


Paul G. Hazen, M.D., President

McDonald's



7160 3901 9842 9775 4031

RETURN RECEIPT REQUESTED

McDonald's Hopkins

TOP HAT PLAN EXEMPTION
PENSION AND WELFARE BENEFITS ADMINISTRATION
ROOM N-5644
U. S. DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE, N.W.
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