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Sherman, Silverstein, Kohl, Rose & Podolsky, P.A.
A Professional Corporation
Fairway Corporate Center
4300 Haddonfield Road - Suite 311
Pennsauken, New Jersey 08109
Telephone: (856) 662-0700 - Facsimile: (856) 662-0165
www.sskrplaw.com

Barry E. Yellin
Direct Dial: (856) 661-2062
e-mail: byellin@sskrplaw.com

May 15, 2007

VIA CERTIFIED MAIL: RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Employee Benefit Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington, D.C. 20210

07 MAY 22 PM 3:24

Re: ***Non-Qualified Deferred Compensation Agreement***
Our Client: Rheumatic Disease Associates, Ltd.

To Whom It May Concern:

In accordance with the Alternative Method of Compliance specified in the U.S. Department of Labor Regulations, we are enclosing herewith a **Disclosure Statement** relating to the Non-Qualified Deferred Compensation Plan of the above employer/client. If there is any further information which you require, please do not hesitate to contact the undersigned.

Very truly yours,

SHERMAN, SILVERSTEIN, KOHL, ROSE & PODOLSKY, P.A.
A Professional Corporation

Barry E. Yellin

BEY/rer
c: Michael Franklin, M.D., President
Frank Barkan, C.P.A.

DISCLOSURE STATEMENT

NON-QUALIFIED DEFERRED COMPENSATION PLAN

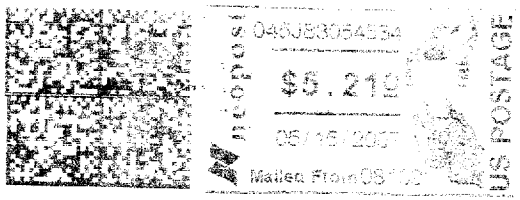
Name of Employer:	Rheumatic Disease Associates, Ltd.
Address of Employer:	2400 Maryland Road, Suite 40 Willow Grove, PA 19090
Employer ID#:	23-2003199
Declaration:	Employer maintains a single plan primarily for the purpose of providing non-qualified deferred compensation for a select group of management or highly compensated employees. The number of such employees in the plan is currently **5**, other such management or highly compensated employees may also be subject to this deferred compensation benefit in the future and each will have a separate plan document.
Date of Adoption:	January 30, 2007

As required by Regulation Section 2520.104-23, all plan documents are available to the Secretary of Labor upon request.

CERTIFIED MAIL

LAW OFFICES
Sherman, Silverstein, Kohl, Rose
A Professional Corporati
Fairway Corporate Center ● S
4300 Haddonfield Rd. ● Pennsauke
NJ
08110

7002 0510 0000 1415 2459



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Personal & Confidential