

07 DEC 19 PM 3:13

University Physician Group

Employee Benefits

3800 Woodward, Suite 320

Detroit, MI 48201

Telephone: 313.577.1178 Fax: 313.577.3895

December 5, 2007

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

Dear EBSA Representative:

The following statement is being filed pursuant to 19 CFR 2520.104-23(b)(1):

Name and Address of Employee: University Physician Group
3800 Woodward Avenue
Suite 320
Detroit, Michigan 48201

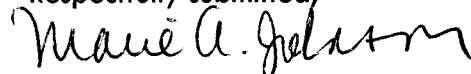
Employer Identification Number
Of Employer: 38-3474766

Declaration of Employer: University Physician Group maintains
A plan or plans primarily for the purpose of
Providing deferred compensation for a
select group of management or highly
compensated employees.

Number of Plans Maintained
By Employer: One

Number of Employees in Each Plan: Ten.

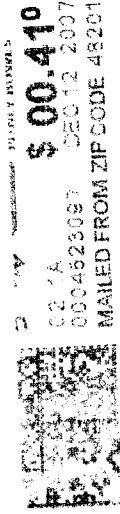
Respectfully submitted,



Marie A. Johnson
Corporate Director
Employee Benefits

MAJ:pc

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