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University Physicians of Brooklyn, Inc.
450 Clarkson Avenue
Box 80
Brooklyn, NY 11203-2098

July 14, 2008

08 AUG -7 AM 8:56

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 NW
Washington, D.C. 20210

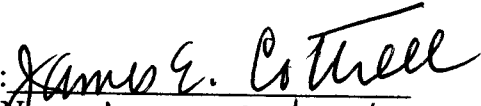
Re: Top Hat Filing for University Physicians of Brooklyn, Inc. 457(b)
Deferred Compensation Plan (the "457(b) Deferred Compensation Plan")

Dear Sir or Madam:

In accordance with Department of Labor Regulation § 2520.104-23, University Physicians of Brooklyn, Inc. (the "Company") is hereby availing itself of the alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of ERISA, with respect to the 457(b) Deferred Compensation Plan.

The Company's address is set forth above and its EIN is 11-3190652. The Company currently maintains one plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, namely, this 457(b) Deferred Compensation Plan. The 457(b) Deferred Compensation Plan currently covers one employee.

University Physicians of Brooklyn, Inc.

By: 
Name: James Cottrell
Title: Finance Committee Chairman

cc: Jay Fenster, Esq.

CITY
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LYN, INC.

CE CENTER AT BROOKLYN

Box 80

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CERTIFIED MAIL



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0004623505 JUL 28 2008
MAILED FROM ZIP CODE 11203

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Washington, DC 20210