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April 29, 1992

Top Hat Plan Exemption  
Pension and Welfare  
Benefits Administration  
U.S. Department of Labor  
Room N-5644  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210

Re: Wilmington Medical Associates, P.A.  
710 West Street, Wilmington, DE 19801  
Non-Qualified Deferred Compensation Plan  
Employer Identification No.: 51-0111593

Dear Sir or Madam:

This document constitutes the statement required by 29 C.F.R. Section 2520.104-23, to be filed with the Secretary of Labor in respect to Non-Qualified Deferred Compensation Plans maintained by the above-captioned Sponsoring Employer.

The employer currently maintains a Non-Qualified Deferred Compensation Plan for executives who are in a select group of management or who are highly compensated. The number of Plan participants is one (1).

The Sponsoring Employer is willing to furnish documents with respect to the above-captioned Non-Qualified Deferred Compensation Plan if requested by the Secretary of Labor.

Please acknowledge receipt of this letter by signing, dating and returning the attached copy of this transmittal letter in the stamped, self-addressed return envelope provided for your convenience.

Thank you for your attention to this matter.

Yours truly,

  
William J. Martin

APR 30 1992

WJM:srk  
Enclosure  
cc: Wilmington Medical Associates, P.A.