



ALLERGY
PARTNERS, P.A.

March 25, 1997

PRACTICE
ADMINISTRATION BY
NEW ERA
ADMINISTRATIVE
SERVICES, INC.

Post Office Box 1170
Asheville, NC 28802
• Phone: 704.285.0056
Fax: 704.285.0054

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

114

Dear Sir or Madam:

Pursuant to the Department of Labor regulations, 29 C.F.R. Section 2520.104-23, promulgated pursuant to section 110 of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), Allergy Partners, P.A. (the "Company") provides the information set forth below with respect to employment agreements that may constitute, in part, employee pension benefit plans within the meaning of section 3(2) of ERISA.

(1) Name and address of plan sponsor:

Allergy Partners, P.A.
72 Patton Avenue
Asheville, North Carolina 28801

2520032030092

(2) Employee Identification number: 56-1249571

(3) The Company has entered in an employment agreement (the "Agreement") with the following employee:

Eric P. Brestel

under which this employee will become entitled to certain deferred compensation benefits.

The Company believes that the deferred compensation provisions of the Agreement may constitute an employee pension benefit plan for purposes of ERISA. However, the Company further believes that any such plan would constitute a pension plan for a select group of management or highly compensated employees within the meaning

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of 29 C.F.R. Section 2520.104-23. As a result, the Company is making this filing pursuant to 29 C.F.R. Section 2520.104-23 in order to satisfy the reporting and disclosure requirements of Part 1 of Title I of ERISA with respect to the Agreement.

(4) The Agreement is the only arrangement covered by this filing. The employee listed above is one of several employees of the Company who participate in the Agreement. This employee is the most recent employee to sign the Agreement. All previous employees who have signed the Agreement were disclosed to your office in a previous filing.

Please contact the undersigned if you require further information regarding the deferred compensation provisions of the Agreement.

Sincerely,

A handwritten signature in black ink, appearing to read "Spencer Atwater, Jr.", written in a cursive style.

Spencer Atwater, Jr. M.D.
President



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Asheville, North Carolina 28801

(2) Employee Identification number: 56-1249571

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Mark H. Schecker

under which this employee will become entitled to certain deferred compensation benefits.

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Sincerely,

A handwritten signature in black ink, appearing to read "J. Spencer Atwater, Jr.", written in a cursive style.

J. Spencer Atwater, Jr. M.D.
President



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Asheville, North Carolina 28801

(2) Employee Identification number: 56-1249571

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George T. Critz

under which this employee will become entitled to certain deferred compensation benefits.

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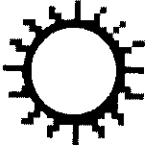
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Sincerely,

A handwritten signature in black ink, appearing to read "J. Spencer Atwater, Jr.", written in a cursive style.

J. Spencer Atwater, Jr. M.D.
President



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Allison L. Redfearn

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STANDARD TIME

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Sincerely,

A handwritten signature in black ink, appearing to read "J. Spencer Atwater, Jr.", with a stylized flourish at the end.

J. Spencer Atwater, Jr. M.D.
President