



MOSES CONE HEALTH SYSTEM

6 May 1997

1200 North Elm Street
Greensboro, NC 27401-1020
910.574.7000

Writer's Direct Number:

Top Hat Plan Extension
Pension & Welfare Benefits Administration
U.S. Department of Labor, Room N-5644
200 Constitution Avenue, NW
Washington, DC 20210

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Re: Nonqualified Deferred Compensation Plan Registration Statement

Dear Sir/Madam:

This is to provide the information required by ERISA Regulation 2520.104-23 regarding nonqualified compensation arrangements for a select group of management level or highly compensated employees.

Employer's Name:	Piedmont Practice Associates, Inc.
Address:	1200 North Elm Street Greensboro, NC 27401-1020
Employer ID Number:	56-1954739
Plan Name:	Piedmont Practice Associates, Inc. Deferred Compensation Plan

The employer maintains the above nonqualified deferred compensation plan primarily for the purpose of providing deferred compensation for a select group of management executives or highly compensated employees. There are currently nine (9) individuals eligible for this Plan. The employer maintains no other nonqualified deferred compensation plans.

For any further information, please contact me at (910) 574-8100.

Sincerely,

Donald L. Currier
Vice President
Human Resources

DLC:mkh