

2520032540216

TOP-HAT PLAN STATEMENT

Top-Hat Plan Exemption
PWBA
Room N-5644
U.S. Department of Labor
200 Constitution Ave., NW
Washington, D.C. 20210

Employer Name: Lintecum and Nickell, P.C.

Address: 4320 Wornall Road
Kansas City, Missouri 64111

Employer EIN: 43-1710305

Name of Plan: Lintecum and Nickell, P.C. Deferred Compensation Plan

The Plan is maintained for select management or highly compensated employees.

Number of plans: One

Number of Employees: Two



2345 GRAND BOULEVARD
SUITE 2500
KANSAS CITY, MISSOURI 64108-2684
816-292-2000, FAX 816-292-2001

1050/40 CORPORATE WOODS
9401 INDIAN CREEK PARKWAY
OVERLAND PARK, KANSAS 66210-2007
816-292-2000, FAX 913-451-0875

MAURICE J. O'SULLIVAN, JR.
KANSAS CITY OFFICE
(816) 460-5626

November 20, 1996

REGISTERED MAIL - RETURN RECEIPT

Top-Hat Exemption
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Washington, D.C. 20210

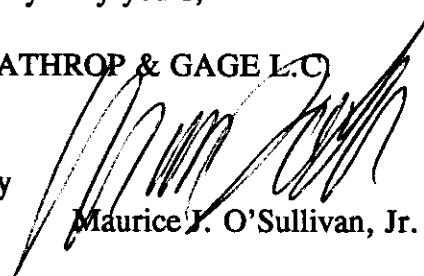
Dear Sirs:

On behalf of Lintecum and Nickell, P.C., I enclose the Top-Hat Plan Statement as to the Lintecum and Nickell, P.C. Deferred Compensation Plan.

Very truly yours,

LATHROP & GAGE L.C.

By


Maurice J. O'Sullivan, Jr.

MJO/cw
Enclosure

cc: Margaret B. Nickell, M.D.
Frederick B. Lintecum, M.D.