

2520032544175

Medical Center for Children
and Adolescents, P.A.
890 Oxford Drive
Idaho Falls, ID 83401

April 15, 1994

Secretary of Labor
Top Hat Exemption
Pension and Welfare
Benefits Administration
Room N-5644
United States Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210

APR 25 1994
FBI - IDAHO

RE: Medical Center for Children & Adolescents, P.A.,
alternative method of compliance for pension plans
for certain selected employees under Department of
Labor Regulation §2520.104-23

Dear Sir or Madam:

1. Name and Address of the Employer. Medical Center for
Children and Adolescents, P.A., 890 Oxford Drive, Idaho Falls,
Idaho 83401.

2. Employer Identification Number. 82-0237495.

3. Declaration. This letter is for the purpose of
declaring that the above employer maintains a plan primarily
for the purpose of providing non qualified deferred
compensation for a select group of management or highly
compensated employees. There is one such plan at the present
time which currently covers eight employees.

The benefits are paid as needed solely from the
general assets of the employer.

Upon request written documentation of said plan will
be provided to the Secretary.

Sincerely yours,

MEDICAL CENTER FOR CHILDREN
& ADOLESCENTS, P.A.

By: 
George H. Groberg, President

GAS/sjw
#0220.00