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Top-Hat Plan Exemption
PWBA
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

January 21, 1997

RE: Utah Medical Association
EIN: 87-0204459

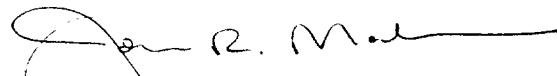
Dear Madam or Sir:

Please find enclosed for filing with the Secretary of Labor the statement required by Labor Regulation §2520.104-23, 29 CFR with regard to nonqualified deferred compensation plan maintained by Utah Medical Association

Thank you for your assistance in this matter.

Very truly yours,

RAY, QUINNEY & NEBEKER


John R. Madsen

JRM:jh
Enclosure

cc: Mr. Leon Sorenson
0208492.WP

DOL-PWBA
97 FEB -7 AM 10:53



UMA

Physicians who care for and about the people of Utah

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EXECUTIVE VICE PRESIDENT

December 27, 1996

Top-Hat Plan Exemption

PWBA

**U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210**

**FROM: Utah Medical Association
540 East Fifth South Street
Salt Lake City, Utah 84102-2784
EIN: 87-0204459**

This document constitutes the statement required by Labor Regulation §2520.104-23, 29 CFR, to be filed with the Secretary of Labor in respect to nonqualified deferred compensation plans maintained by the above employer.

The employer currently maintains one nonqualified deferred compensation plan for executives who are a select group of management or who are highly compensated.

The number of employees in the plan is 2.

The above employer is willing to furnish documents, if any, with respect to the above plan if requested by the Secretary of Labor.

Very truly yours,

Utah Medical Association

By: 
Its: President