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STARR-WOOD CARDIAC GROUP, P.C.
STATEMENT OF UNFUNDED DEFERRED COMPENSATION PLAN
UNDER DEPARTMENT OF LABOR REG. §2520.104-23

I. Employer's Name: Starr-Wood Cardiac Group, P.C.

II. Employer's Address: 9155 S.W. Barnes Road, Suite 240
Portland, Oregon 97225

III. Employer's Identification Number: 93-0578203

IV. Declaration of Purpose of Plan and Source Payment:

Purpose Plan. The plan is maintained primarily for the purpose of providing deferred compensation for a select group of management and highly compensated employees as defined by ERISA §201(2).

Source of Payment. The benefits payable to the plan participants will be paid solely from the general assets of the employer.

V. Number of Plans: One

VI. Number of Employees under the Plan.: Three

DOL-PWBA
PUBLIC PENSION BOARD
95 JUL 19 AM 8:50

HANNA, KERNS & STRADER
A PROFESSIONAL CORPORATION
ATTORNEYS AT LAW

300 HOFFMAN COLUMBIA PLAZA
1300 S W SIXTH AVENUE
PORTLAND, OREGON 97201

TELEPHONE (503) 273-2700
FACSIMILE (503) 273-2712

919 18TH STREET, N.W.
8TH FLOOR
WASHINGTON, D.C. 20006
TELEPHONE (202) 785-4949

DIANE C. KERNS

July 14, 1995

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

Re: **Notice of Establishing a Non-Qualified Deferred
Compensation Plan for Starr-Wood Cardiac Group,
P.C.**

Dear Sir/Madam:

Pursuant to Department of Labor Regulation §2520.104-23, enclosed is a Statement of Unfunded Deferred Compensation Plan established by Starr-Wood Cardiac Group, P.C.

The Statement is intended to comply with the alternative form of reporting and disclosure requirements of Part I of Title I of ERISA for certain pension plans covering a select group of management or highly compensated employees.

If you have any questions, please call. Thank you.

Very truly yours,

HANNA, KERNS, & STRADER



Diane C. Kerns

DCK/zan
Enclosures
3001-8186\1\105.713(714)