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January 24, 1994

Office of Pension and Welfare Benefit Programs
Labor Management-Services Administration
U. S. Department of Labor
Washington, D.C. 20216

Re: Employer: Orthopedic & Fracture Clinic, P.A.
EIN: 82-0299260
Address: 206 East Elm
Caldwell, Idaho 83605-4815

Dear Office of Pension and Welfare Benefit Programs:

This letter constitutes the statement required by 29 C.F.R. § 2520.104-23(A)(1) to be filed with the Secretary of Labor with respect to nonqualified deferred compensation plans maintained by the above employer.

The employer currently maintains one unfunded nonqualified deferred compensation plan for employees who are members of a select group of management or who are highly compensated. There are currently three participants in the plan, which is designated the Orthopedic & Fracture Clinic, P.A., Deferred Compensation Plan, adopted by the corporation January 6, 1994.

Please notify us immediately if any additional information is required.

Thank you very much.

Very truly yours,


Philip A. Peterson

Copy to: Orthopedic & Fracture Clinic, P.A.