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## McFarland Clinic PC

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December 22, 2003

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5638  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210

RE: Alternative Method of Compliance for Pension Plans for Selected Employees

To the Pension and Welfare Benefits Administration:

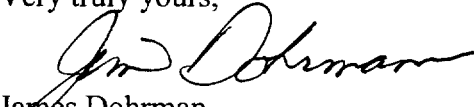
This report is being filed by McFarland Clinic, PC (the Employer), 12<sup>th</sup> and Douglas, Ames, Iowa 50010 pursuant to Department of Labor regulation 29 C.F.R. Section 2520-104-23 to comply with the reporting and disclosure requirements of Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974, as amended, for the following unfunded pension plan maintained by the Employer for a select group of management or highly compensated employees:

Nonqualified Deferred Compensation Plan I  
Employer Identification Number: 42-1089512  
Number of employees covered by this plan: 6  
Number of top-hat plans maintained by the Employer: 1

The Employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

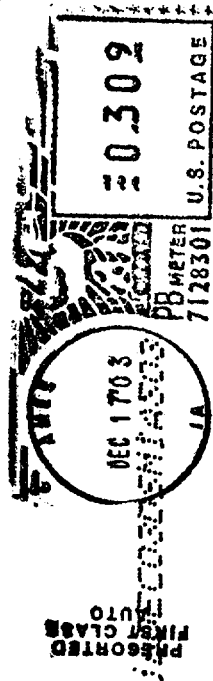
As is required by the regulation, the Employer will provide a copy of the top-hat plan document to the Department of Labor.

Very truly yours,

  
James Dohrman  
McFarland Clinic, PC



2500 RUAN CENTER  
666 GRAND AVENUE  
DES MOINES, IA 50309



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