

WHITE, PETERSON, PRUSS, MORROW & GIGRAY, P. A.

ATTORNEYS AT LAW

104 NINTH AVENUE SOUTH

POST OFFICE BOX 247

NAMPA, IDAHO 83653-0247

(208) 466-9272 (208) 888-1482

FAX (208) 466-4405

With offices also in
CALDWELL, IDAHO
(208) 454-8990

WM. F. GIGRAY, III
DANIEL R. HARDEE
WILLIAM A. MORROW
CHRISTOPHER S. NYE
PHILIP A. PETERSON
STEPHEN L. PRUSS
ERIC S. ROSSMAN
TODD A. ROSSMAN
TERRENCE R. WHITE

November 4, 1994

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

Re: Employer: Caldwell Women's Clinic, P.A.
EIN: 82-0309671
Address: 2005 Arlington Avenue
Caldwell, Idaho 83605-4898

95 JUN 17 AM 3:51
DOL-P/WBA
FUSION DEVELOPMENT

Dear Office of Pension and Welfare Benefit Programs:

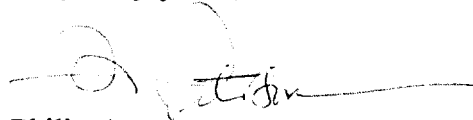
This letter constitutes the statement required by 29 C.F.R. § 2520.104-23(A)(1) to be filed with the Secretary of Labor with respect to nonqualified deferred compensation plans maintained by the above employer.

The employer currently maintains one unfunded nonqualified deferred compensation plan for physicians who are members of a select group of management or who are highly compensated. There are currently four participants in the plan, which is designated the Caldwell Women's Clinic, P.A., Deferred Compensation Plan, adopted originally by the corporation December 11, 1990, and recently amended on October 18, 1994.

Please notify us immediately if any additional information is required.

Thank you very much.

Very truly yours,



Philip A. Peterson

Copy to: Caldwell Women's Clinic, P.A.
Mark Flitton, C.P.A.