

**DEPARTMENT OF LABOR REG. §2520.104-23
REPORTING AND DISCLOSURE
STATEMENT**

Pursuant to the provisions of DOL Reg. §2520.104-23, the undersigned Employer discloses and states as follows:

- (1) The name and address of the Employer is as follows:

Miller Orthopaedic Affiliates, P.C.
201 Ridge Street, Suite 307
Council Bluffs, IA 51503

- (2) The Employer Identification Number (EIN) assigned to this Employer by the IRS is as follows:

42-1042055

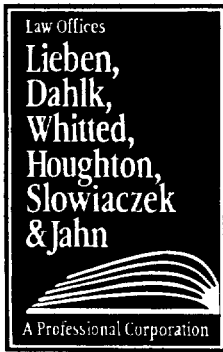
- (3) The Employer maintains a plan for the purpose of providing deferred compensation to a select group of management or highly compensated employees.

- (4) The number of such plans of the Employer is one (1) and the number of employees in the plan is currently three (3). The plan provides for the payment of deferred compensation for a limited period upon termination of employment of the affected employee.

DATED this 2nd day of October, 1997.

MILLER ORTHOPAEDIC AFFILIATES, P.C.

By: Ronald K. Miller
Ronald K. Miller, President



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October 13, 1997

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

In re: Miller Orthopaedic Affiliates, P.C.

Dear Sir or Madam:

On behalf of Miller Orthopaedic Affiliates, P.C., enclosed for filing pursuant to DOL Reg. §2520.104-23 is a reporting and disclosure statement. It is our understanding that upon filing of this statement, no other DOL reporting and disclosure requirements shall apply to Miller Orthopaedic Affiliates, P.C., with respect to the plan identified in the statement.

Should you have any questions or if we can be of additional assistance, please call.

Very truly yours,



Chris Knust
For the Firm

CRK/eg
Enclosure

cc: Jim Piazza (w/enc.)
Ronald K. Miller, M.D. (w/enc.)

