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

Re: National Board of Chiropractic Examiners  
EIN: 74-6069951

This letter is being sent in compliance with DOL Regulation §2520.104-23 to inform you that the National Board of Chiropractic Examiners ("NBCE") established the National Board of Chiropractic Examiners §457 Deferred Compensation Plan (the "Plan") on June 1, 1993.

NBCE maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. NBCE maintains only one "top-hat" plan and eleven (11) employees are covered by the Plan. The Plan documents are available upon request.

The mailing address for NBCE is 901 - 54th Avenue, Greeley, Colorado 80634. Thank you for your attention to this matter.

Very truly yours,



Ralph W. Shaw

RWS/eab

cc: NBCE