

2520042392716

SECRETARY OF LABOR
TOP HAT PLAN EXEMPTION

To: Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

From: Northeast Iowa Podiatry, P.C.
Covenant Professional Offices
2710 St. Francis Drive
Suite 111
Waterloo, IA 50702-5495
42-1051242

This document constitutes the statement required by 29 C.F.R. 2520.1043-23(a) (1) to be filed with the Secretary of Labor in respect to Non-qualified Deferred Compensation Plans maintained by the above employer.

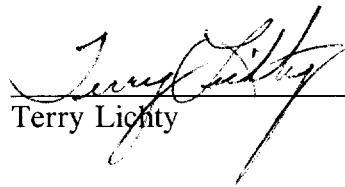
The employer currently maintains one Non-qualified Salary Continuation Plan(s) for executives who are members of the select group of management or who are highly compensated.

The number of participants in each plan is as follows:

Plan 1 1

Signed

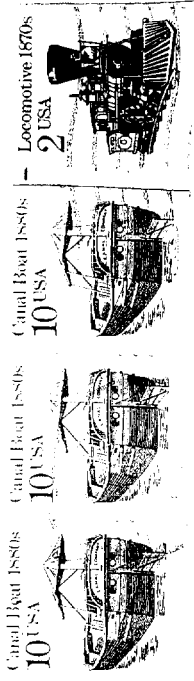
Plan Administrator:


Terry Lichtig

Title: President

Employer: Northeast Iowa Podiatry, P.C.

NORTHEAST IOWA PODIATRY, P.C.
Covenant of Podiatrists
2710 St. Francis Dr., Suite 111
Waterloo, Iowa 50702



PENSION AND WELFARE BENEFITS ADMINISTRATION
ROOM N-5644
US DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE NW
WASHINGTON DC 20210

