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U.S. DEPT. OF LABOR
FWEA/PUBLIC DISCLOSURE
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JEFFERY O. ELLIS
(913) 451-5139

March 26, 2001

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

Re: Reg § 2520.104-23 Alternate Method of Compliance
for Pension Plans for Certain Selected Employees

Dear Sir or Madam:


On behalf of our client, Alliance Radiology, P.A. ("Alliance"), and pursuant to the above-referred-to regulation, this letter constitutes a declaration that Alliance (EID No. 481200790), with offices at 9212 Nieman Road, Overland Park, Kansas 66214, has established and intends to maintain an unfunded plan primarily for the purpose of providing deferred compensation to certain physician shareholders of Alliance (who are members of a select group of management or highly compensated employees), pursuant to their respective Employment Agreements for Shareholder Employees.

Benefits will be paid solely from general assets of Alliance.

If you have any further questions, do not hesitate to contact the undersigned.

Very truly yours,

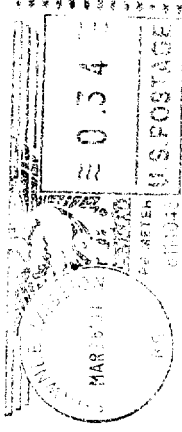
LATHROP & GAGE L.C.

By: 
Jeffrey O. Ellis

JOE/td
pc: Michael Brun, M.D.
Dave Thompson

**LATHROP
GAGE**

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OVERLAND PARK, KANSAS 66210-2007



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