

TOP-HAT PLAN STATEMENT

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

1/3

Employer Name: **Drs. Maxwell, Higuchi, Collins & Skinner, P.S.**
Address: **12509 E. Mission, Suite 101, Spokane, WA 99216**
Employer EIN: **91-0935783**
Name of Plan: **Drs. Maxwell, Higuchi, Collins & Skinner, P.S. Severance Plan**
The Plan is maintained for select management or highly compensated employees.
Number of Plan: **One**
Number of Employees in Plan: **Three Professional Employees**

LAW OFFICES OF
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June 2, 1999

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Re: **Drs. Maxwell, Higuchi, Collins & Skinner, P.S.**

Dear Sir or Madam:

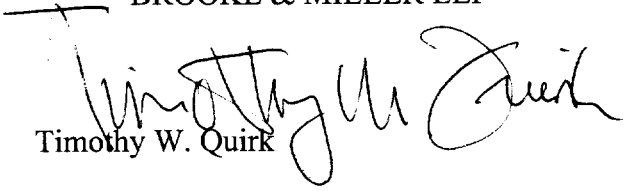
On behalf of my client described above, I am **enclosing** a "Top-Hat Plan Statement."

The enclosed statement is filed in the event payments under an Employment Contract benefitting a professional employee are deemed to be an unfunded pension plan pursuant to ERISA.

We thank you for your attention to this matter.

Sincerely,

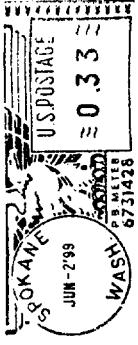
PAINÉ, HAMBLÉN, COFFIN,
BROOKE & MILLER LLP


Timothy W. Quirk

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cc: Helen E. Wilson, Office Manager (w/encl.)
Patrick C. Terhaar, CPA (w/encl.)

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