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July 30, 2004

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

2520043381478

To Whom it May Concern:

Diagnostic Imaging Associates, P.C., Fed. I.D. # 42-1231754, Mercy Hospital Medical Center, 411 Laurel Street, Radiology Department, Des Moines, IA 50309, maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, such plan being identified as the Diagnostic Imaging Associates, P.C. Deferred Compensation Plan, established as of August 1, 2004, with 9 eligible employees as of that date.

The benefits for the above named plan are paid as needed solely from the general assets of the employer.

Yours very truly,



Terry C. Hancock
Attorney for the Company

