

TOP-HAT PLAN EXEMPTION STATEMENT

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

2520043381683

Employer Name: Spokane Allergy & Asthma Clinic, P.S.

Address: 508 W. Sixth Avenue, Suite 700
Spokane, WA 99204

Employer EIN: 91-1308575

Name of Plan: EMPLOYMENT AGREEMENT BETWEEN SPOKANE ALLERGY & ASTHMA CLINIC,
P.S. and each of its stockholder-employees

The Plan is maintained for a select group of management or highly compensated employees.

Number of Plans: 2

Number of Employees in Plan(s): 3

THE LAW OFFICES OF
PAINE, HAMBLEN, COFFIN, BROOKE & MILLER LLP

717 WEST SPRAGUE AVENUE
SUITE 1200
SPOKANE, WASHINGTON 99201-3505
(509) 455-6000
FAX: (509) 838-0007
www.painehamblen.com

Gair B. Petrie
Partner
gpetrie@painehamblen.com

August 31, 2004

**CERTIFIED
RETURN RECEIPT REQUESTED**

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

RE: ***EMPLOYMENT AGREEMENT BETWEEN SPOKANE ALLERGY &
ASTHMA CLINIC P.S. and each of its shareholder-employees***

Dear Sir/Madam:

Enclosed for filing is the Top-Hat Plan Exemption Statement concerning the above referenced Plan.

Please let me know if you have any questions.

Sincerely,

PAINE, HAMBLEN, COFFIN,
BROOKE & MILLER LLP


Gair B. Petrie

Enclosure

I:\Spodocs\27056\00002\agree\00200684.DOC

CERTIFIED MAIL

PAINÉ, HAMBLEN, COFFIN, BROOK
ATTORNEYS AT LAW
1200 WASHINGTON TRUST FINANC
717 W. SPRAGUE AVENUE
SPOKANE, WASHINGTON 992

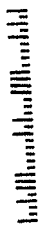


7000 1670 0011 9824 4633



U.S. POSTAGE
PB2712753
904 420 SEP 02 04 R
2296 MAILED FROM ZIP CODE 99201

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



**RETURN RECEIPT
REQUESTED**