

CERTIFIED MAIL - RETURN RECEIPT REQUESTED

American College of Emergency Physicians
1125 Executive Circle
Irving, Texas 75038-2522
Attn: Debbie Bridge

2520043381766

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

Re: Top Hat Plan Established By American College of Emergency Physicians

Dear Sir or Madam:

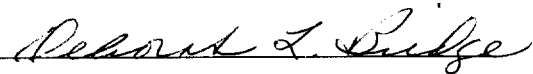
In accordance with the alternative method of compliance with the reporting and disclosure requirements for top hat plans set forth in Department of Labor Regulation Section 2520.104-23, American College of Emergency Physicians (the "Employer") hereby states as follows:

The Employer, located at the address set forth above, has adopted the American College of Emergency Physicians Executive 457(b) Plan ("Plan"), on September 16, 2004, primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Approximately ten employees are currently eligible to participate in the Plan, and the Plan is the only top hat plan currently maintained by the Employer. The Employer's EIN is 38-1888798.

Upon request of the Department of Labor, the Employer will furnish the Department with copies of the Plan documents, as required by Section 104(a)(1) of ERISA.

Very truly yours,

AMERICAN COLLEGE OF EMERGENCY PHYSICIANS

By: 

Print Name: Deborah L. Bridge

Date: September 22, 2004

Headquarters

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Dallas, Texas 75261-9911

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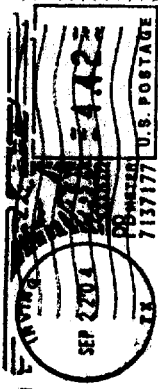
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