

JOHN SIMMONS JD, LLM  
PROFESSIONAL COMPANY

2520043384954

796 MEMORIAL DRIVE  
IDAHO FALLS, IDAHO 83402-3586  
PHONE: (208) 528-9901  
FAX: (208) 528-0101

December 29, 2004

**Certified Receipt # 7003 1010 0000 8904 9020**

**Top Hat Plan Exemption**  
**Employee Benefits Security Administration**  
Room N-1513  
US Dept of Labor  
Washington, DC 20210

***Re: Idaho Gastroenterology Associates LLP Deferred Compensation  
Agreement (EIN: 82-0492308/099)  
0253-099***

Dear :

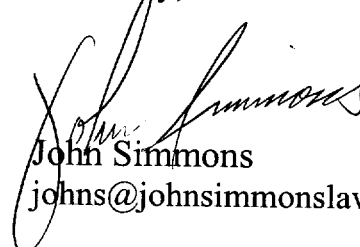
Enclosed is the following document:

1. *Statement Regarding Establishment of Top Hat Plan* (1 page), 29 CFR § 2520.104-23(b)

If you have any question about the enclosed documents, please let me know at once.

If you have any questions about what this letter is notifying you, please let me know.

Sincerely,

  
John Simmons  
johns@johnsimmonsllaw.com

c: Mark L Lloyd MD, Partner/Idaho Gastroenterology Associates LLP (with enclosures noted)

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

**Statement Regarding Establishment of Top Hat Plan**

Pursuant to the requirements of 29 C.F.R § 2520.104-23(b) the below named employer files the following statement:

Employer: Idaho Gastroenterology Associates LLP  
425 West Bannock, Boise, Idaho 83702-6306

Employer EIN: 82-0492308

Plan Name: Idaho Gastroenterology Associates LLP

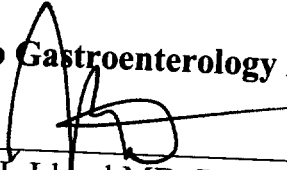
Plan Purpose: Idaho Gastroenterology Associates LLP, established and maintains the Idaho Gastroenterology Associates LLP Deferred Compensation Agreement (plan number 099) primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The Idaho Gastroenterology Associates LLP Deferred Compensation Agreement (plan number 099) is the only such plan maintained by Idaho Gastroenterology Associates LLP.

The Idaho Gastroenterology Associates LLP Deferred Compensation Agreement (plan number 99) has one participant.

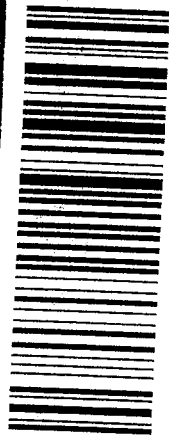
Plan documents of the Idaho Gastroenterology Associates LLP Deferred Compensation Agreement are available upon request of the Secretary of Labor.

**Idaho Gastroenterology Associates LLP**

  
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Mark L Lloyd MD, Partner

DATED: 8/23/07

U.S. MAIL™



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*JOHN SIMMONS JD, LLM PROFESSIONAL COMPANY  
796 MEMORIAL DRIVE  
IDAHO FALLS, IDAHO 83402-3586*

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Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-1513  
US Dept of Labor  
Washington, DC 20210*