



January 6, 2005

Top Hat Plan Exemption
EBSA, Room N-1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington, D.C. 20210

Re: Texas Medical Association
Executive Retirement and Longevity Plan

Dear Sir or Madam:

The Texas Medical Association is providing this registration statement of satisfy ERISA reporting and disclosure requirements for a "Top Hat" plan maintained primarily to provide deferred compensation for a select group of its management and highly compensated employees.

The Texas Medical Association (EIN 74-1078510) officed at 401 West 15th Street, Austin, Texas 78701 enacted the above referenced plan on September 14, 2004. The number of employees in this plan is one.

The Texas Medical Association has one other Top Hat plan, the Texas Medical Association Deferred Compensation Plan for which a registration statement has previously been filed. The current number of employees in this plan is ten.

If we need to provide any further information or if you have any questions, please contact me.

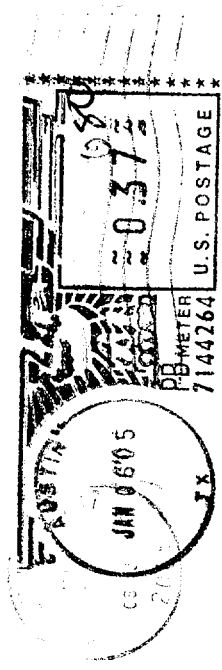
Sincerely,

A handwritten signature in black ink that reads "Jeppe Gustin Ross".

Jeppe Gustin Ross
Director, Human Resources



PHYSICIANS CARING FOR TEXANS



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