



MAY 2, 2005

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

2520052092961

Ladies and Gentlemen: Re: Coherix, Inc. Deferred Compensation Program

On April 30, 2005 the board of directors of Coherix, Inc. adopted the Coherix, Inc. Deferred Compensation Program (the "Plan"). The Plan first became subject to the Employee Retirement Income Security Act of 1974, as amended on May 1, 2005.

The following information is provided on behalf of Coherix, Inc. pursuant to Department of Labor Regulation §2520.104-23:

1. Name of Employer: Coherix, Inc.
2. Address of Employer: 3980 Ranchero Drive
Ann Arbor, Michigan 48108
3. Employer's Employer Identification Number: 38-3693744
4. Coherix, Inc. maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of employees eligible to participate in the Plan: 32

If you require additional information, please contact the undersigned at the letterhead address.

Sincerely,

Dwight D. Carlson

Chairman and CEO

3980 Ranchero Drive, Ann Arbor, MI 48108 (734)922-4061

Cohen
3980 Rancho,
Ann Arbor, MI 48108

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Administration

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