

**Sherman & Howard L.L.C.**

ATTORNEYS & COUNSELORS AT LAW  
633 SEVENTEENTH STREET, SUITE 3000  
DENVER, COLORADO 80202  
TELEPHONE: 303 297-2900  
FAX: 303 298-0940  
OFFICES IN: COLORADO SPRINGS  
RENO • LAS VEGAS • PHOENIX

**R. Michael Sanchez**  
**Direct Dial Number: (303) 299-8114**  
**E-mail: msanchez@sah.com**

2520052092977

May 11, 2005

Top Hat Plan Exemption  
Employee Benefit Security Administration  
Room N - 1513  
US Department of Labor  
200 Constitution Avenue N.W.  
Washington, DC 20210

Re: Urology Clinic, P.C.

Dear Sir or Madam:

This letter includes the statement referenced in 29 C.F.R. § 2520.104-23 as follows:

1. Name and Address of the Employer:

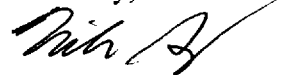
Urology Clinic, P.C.  
P.O. Box 880310  
Steamboat Springs, CO 80488

2. Employer Identification No.: 84-1541866

3. The Employer maintains a plan or plans primarily for the purpose for providing deferred compensation for a select group of management or highly compensated employees. Currently, two separate agreements are in force each covering one employee and in June of 2005, a third agreement will be in force covering one additional employee.

Please do not hesitate to contact the undersigned if you have any questions about this filing.

Sincerely,



Michael Sanchez

RMS/ccb

