



626 West Main Street • 6th Floor
Louisville, Kentucky 40202
www.zirmed.com

June 21, 2005

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

2520052093231

Re: Top Hat Notice (PROTECTIVE FILING)

Dear Sir or Madam:

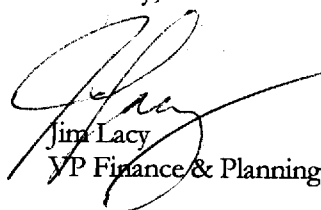
The employer (named below) has concluded that its Stock Option Plan should not be considered an employee pension plan subject to ERISA. However, this filing is made solely as a protective filing in the event the Plan is later determined to be a plan covered by ERISA.

In compliance with Department of Labor regulation Section 2520.104-23, the following employer files this statement as an alternative method of compliance for plans (1) which are maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees; and (2) for which benefits are paid as needed solely from the general assets of the employer.

Name of Employer: ZirMed, Inc.
Address: 626 W. Main Street, 6th Floor
Louisville, Kentucky 40202
Employer ID#: 61-1358935

ZirMed, Inc. maintains a stock option plan for the purpose of attracting and retaining a select group of management or highly compensated employees. There is one such plan and there are approximately 25 employees in the plan.

Sincerely,


Jim Lacy
VP Finance & Planning



626 West Main Street • 6th Floor • Louisville



7005 1160 0003 7917 8678

**RETURN RECEIPT
REQUESTED**

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