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

U.S. DEPT. OF LABOR
EBSA/PUBLIC DISCLOSURE
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Date October 30, 2000

Dear Sir:

The following is a listing of the information required under Department of Labor regulation Section 2520.104-23 whereby certain unfunded or insured pension plans may satisfy their filing requirements under Section 110 of the Employee Retirement Income Security Act of 1974.

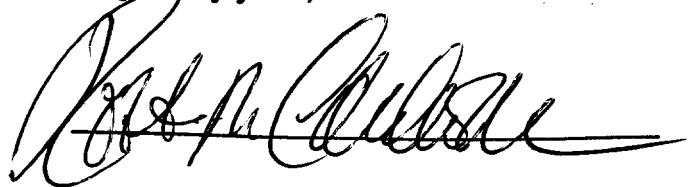
- 1. Employer's Name: Robert M. Caldwell, D.P.M., P.C.
- 2. Employer's Address: 1700 First Avenue NE
Cedar Rapids, IA 52402
- 3. Employer ID#: 42-1012196
- 4. The above employer maintains the following plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

<u>Plan Name</u>	<u># of Employees Participating</u>
Deferred Compensation Agreement for Robert M. Caldwell, D.P.M.	1

- 5. Plan documents will be provided upon request in accordance with ERISA Section 104(a)(1).

Please contact us if you have any questions on any of the above information.

Respectfully yours,



McGladrey & Pullen, LLP
221 Third Ave. SE, Ste. 300
Cedar Rapids, IA 52401-1512

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