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U.S. DEPARTMENT OF LABOR
OFFICE OF THE ASSISTANT SECRETARY FOR
REGULATORY AND PUBLIC AFFAIRS

05 OCT 14 AM 10:07

HERSHNER HUNTER
L.P.

CRAIG A. SMITH
Direct: (541) 686-0340
csmith@hershnerhunter.com

October 5, 2005

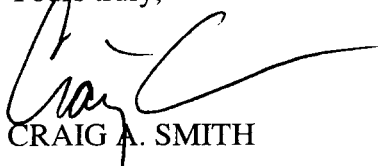
CERTIFIED MAIL, RETURN RECEIPT REQUESTED

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

RE: Neonatal Specialists, P.C.
Our File No. 16885.90A

Pursuant to 29 CFR § 2520.104-23(b) enclosed is an original statement regarding the Neonatal Specialists, P.C. Severance Pay Plan.

Yours truly,



CRAIG A. SMITH

CAS:clm
Enclosure

cc: Neonatal Specialists, P.C.

29 CFR § 2520.104-23(b) STATEMENT

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

Pursuant to 29 CFR § 2520.104-23(b), the following statement is made:

The name and address of the employer:

Neonatal Specialists, P.C.
1200 Hilyard, Suite S190
Eugene, Oregon 97401

The employer identification
number assigned by the
Internal Revenue Service:

93-1043066

Declaration:

Neonatal Specialists, P.C., the employer,
maintains a plan or plans primarily for the
purpose of providing severance payments
upon termination of employment

The number of such plans:


There is one such plan: Neonatal Specialists,
P.C. Severance Pay Plan

The number of employees covered:

Four

DATED: September 28, 2005.

NEONATAL SPECIALISTS, P.C.

By: 
President

KERSHNER HUNTER^{LLP}

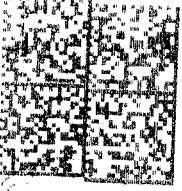
ATTORNEYS
PO Box 1475
Eugene, Oregon 97440

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Washington, D.C. 20210

