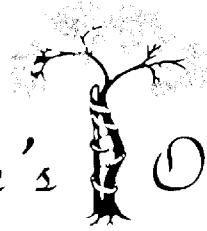


2520070730731



Johnson's Orthopedic

7254 Magnolia Ave. • Riverside, California 92504

DATE: December 28, 2006

TO: Office of Pension and Welfare Programs
Labor Management – Services Administration
U.S. Department Of Labor
Washington, D.C. 20216

FROM: JOA Corporation, dba Johnson's Orthopedic Appliances, Inc.
FIN: 95-3857695
7254 Magnolia Avenue
Riverside, CA 92504

07 JAN -9 PM 12:50

This statement is with respect to Non-Qualified Deferred Compensation Plans maintained by Employers under the requirements of 29 CFR Section 2520.104-23(a).

Employer currently maintains one non-qualified salary continuation plan for Executives who are members of a "select group of management" or who are "highly compensated".

The number of participants are:

Plan 1: Ten (10)

Plan Administrator: Lesli D. Kearney

Title: Chief Financial Officer

Employer: Johnson's Orthopedic Appliances, Inc.

7006 0810 0003 9196 6390



7006 0810 0003 9196 6390

 Johnson's Orthopedic
7254 Magnolia Avenue • Riverside, CA 92504

TO: OFFICE OF PENSION & WELFARE PROGRAMS
LABOR MANAGEMENT - SERVICES ADMINISTRATION
U.S. DEPARTMENT OF LABOR
WASHINGTON, D.C. 20216