

WALDHEGER • COYNE
A Legal Professional Association

07/11/07 12:59 PM
 July 25, 2007

**VIA CERTIFIED MAIL
 RETURN RECEIPT REQUESTED**

U.S. Department of Labor
 Pension and Welfare Benefits Administration
 200 Constitution Ave., N.W., Room N-5644
 Washington, D.C. 20210

Re: RMH Pathology Associates, Inc.

Dear Sir or Madam:

This letter constitutes a registration statement required under DOL Reg. Section 2520.104-23 as an alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for unfunded pension plans maintained by an employer for a select group of management or highly compensated employees.

The following information is required by the regulation:

- | | |
|------------------------|---|
| 1. Employer's name: | RMH Pathology Associates, Inc. |
| 2. Employer's address: | 3535 Olentangy River Road
Columbus, Ohio 43214 |
| 3. Employer's EIN: | 31-0891513 |
| 4. Number of Plans: | One (1) |

The employer believes that there is only one plan, but see the explanation below.

- | | |
|-----------------------|---------|
| 5. Employees covered: | One (1) |
|-----------------------|---------|

The employer believes that there may be one (1) covered employee, but see the explanation below.

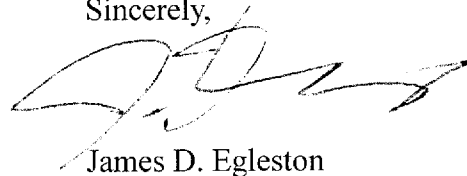
U.S. Department of Labor
Pension and Welfare Benefits Administration
July 25, 2007
Page 2

The corporation is a professional corporation organized under the laws of the state of Ohio. Each of the corporation's shareholders has entered into an employment contract under which he or she is paid a share of amounts received by the corporation for services rendered by him or her prior to termination of employment. Although each shareholder has a separate employment contract, the provisions regarding payment of these amounts is identical. There is no funding of this payment.

Given the lack of regulations defining the meaning of an "unfunded pension plan covering a select group of management or highly compensated employees", the corporation is not certain whether the arrangement described above is, in fact, an unfunded pension plan within the meaning of the statute. (Indeed, some representatives of the Department of Labor have stated publicly that, in their personal opinion, the arrangement described above is not an unfunded pension plan within the meaning of the statute.)

If further information is needed, please contact me.

Sincerely,

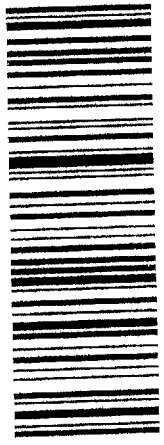
A handwritten signature in black ink, appearing to read "James D. Egleston", written over a horizontal line.

James D. Egleston

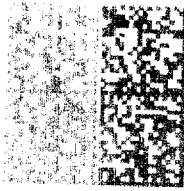
CERTIFIED MAIL™

WALDHEGER • COYNE
A Legal Professional Association

Gemini Tower I, Suite 550
1991 Crocker Road
Cleveland, Ohio 44145



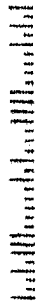
7006 2150 0004 7295 7636



US POSTAGE
\$ 05.21

Mailed from 44145
07/02/07
037F 0002302410

US DEPARTMENT OF LABOR
PENSION AND WELFARE BENEFITS
ADMINISTRATION
200 CONSTITUTION AVE NW RM N-5644
WASHINGTON DC 20210



07 AUG - 10 10:09