



Kentucky Medical Association

The KMA Building • 4965 US HWY 42 • Suite 2000 • Louisville, KY 40222-6301
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April 23, 2008

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

Via Certified Mail

Re: Top Hat Notice (PROTECTIVE FILING)

Dear Sir or Madam:

The employer (named below) has concluded that its deferred compensation arrangements should not be considered an employee pension plan subject to ERISA. However, this filing is made solely as a protective filing in the event any arrangement 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.

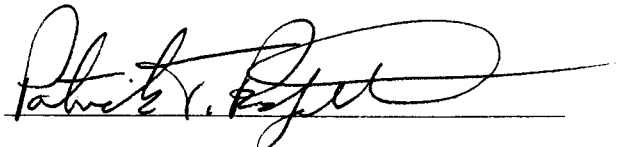
Name of Employer: Kentucky Medical Association ("Association")
Address: 4965 U.S. Hwy. 42, Suite 2000
Louisville, Kentucky 40222-6301

Employer ID#: 610246800

The Association maintains two deferred compensation arrangements for the purpose of attracting and retaining a select group of management or highly compensated employees. There are three employees under the arrangements.

Sincerely,

KENTUCKY MEDICAL ASSOCIATION

By: 

Title: Executive Vice President

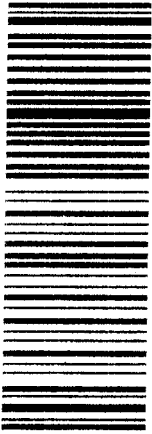


Kentucky Medical Association

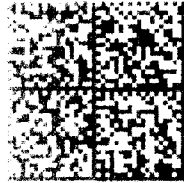
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