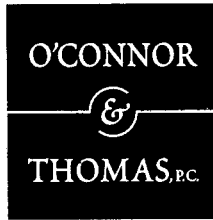


E. Marshall Thomas, 1907-1989



Francis J. O'Connor, 1916-1990

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ATTORNEYS AT LAW
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January 8, 2009

TOP HAT PLAN EXEMPTION
Employee Benefits Security Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

Re: Alternative Reporting and Disclosure Statement for Medical Associates Clinic, P.C.

Dear Employee Benefits Security Administration:

Enclosed please find an Alternative Reporting and Disclosure Statement for Unfunded Non-Qualified Deferred Compensation Plans for Certain Employees maintained by Medical Associates Clinic, P.C. If you have any questions regarding this matter, please feel free to contact the undersigned. Thank you.

Very truly yours,

O'CONNOR & THOMAS, P.C.

CCF/amg

Enclosure

Christopher C. Fry | ext. 261 | cfry@octomaslaw.com

Dubuque Building | 700 Locust Street, Suite 200 | Dubuque, Iowa 52001 | Phone 563.557.8400 | Fax 563.556.1867

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BRENDAN T. QUANN
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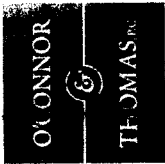
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All attorneys licensed in Iowa | * Also licensed in Illinois | † Also licensed in Wisconsin | § Also licensed in Minnesota
‡ Certified in Civil Trial Advocacy by National Board of Trial Advocacy | † U.S. Tax Court

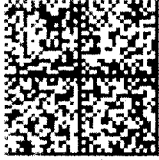


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