

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

2520190030056

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

Gentlemen:

In accordance with Department of Labor ("DOL") Reg. Sec. 2520.104-23, University Place Pediatric Clinic, P.S. ("Company"), located at 1033 Regents Boulevard, Fircrest, Washington 98466, and assigned EIN 91-1725495 by the Internal Revenue Service, hereby declares that the Company has established, effective July 1, 1996, a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. There are four employees covered under the plan, which are identified in the Employment Agreements.

The filing of this statement is intended solely to comply with DOL Reg. Sec. 2520.104-23 to the extent it applies, and may not, by itself, be treated as an admission by the company that the arrangement described herein is an "employee pension benefit plan" subject to the Employee Retirement Income Security Act of 1974, as amended.

Respectfully submitted,



Terry W. Torgrenrud, President

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