



University Physician Associates

Partnerships for the Future of Good Health

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5 May 2009

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

Re: Notification Under 29 C.F.R. §2520.104-23

Dear Sir or Madam:

This is to notify you that University Physicians Associates (the "Employer") maintains a plan that is primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees (the "Plan"). The Plan was adopted by the Employer on April 2, 2009, with an effective date of May 1, 2009. Currently, there are 9 participants in the Plan. The Employer's address and employer identification number are as follows:

University Physician Associates
2310 Holmes Street, Suite 800
Kansas City, MO 64108
EIN: 43-1009163

We understand that, pursuant to the Regulation cited above, the Plan will be deemed to satisfy the reporting and disclosure provisions of Part 1 of Title I of ERISA. Please let me know if our understanding on this point is incorrect.

Sincerely,

Rita Fenn
Human Resources Director

OP 129220.1



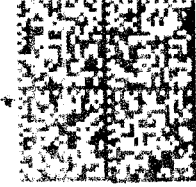
University Physician Associates
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