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THE ERISA LAW GROUP, P.A.

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ERISA LAW (374.7252)
2009 JUN 23 AM 7:01

Jeffery Mandell, Esquire
email: jeff@erisalawgroup.com

June 15, 2009

Via Certified Mail – Return Receipt Requested

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

Re: Idaho Medical Association 457(b) Plan (“Plan”)
Plan Sponsor EIN: 82-0194325

To Whom It May Concern:

Enclosed please find the Plan’s top hat plan statement described in 29 CFR § 2520.104-23.

Please write or call if you require any additional information.

Very truly yours,

THE ERISA LAW GROUP, P.A.

Jeffery Mandell

JM:kc
Enclosure

IDAHO MEDICAL ASSOCIATION
REPORTING AND DISCLOSURE COMPLIANCE STATEMENT

In compliance with Section 110 of the Employee Retirement Income Security Act of 1974 ("ERISA") and Section 2520.104-23 of the regulations thereunder, the Employer named below is filing this Reporting and Disclosure Compliance Statement and in connection therewith, provide the following information:

Employer's Name and Address: Idaho Medical Association
305 West Jefferson Street
P.O. Box 2668
Boise, ID 83701

Employer Identification Number: 82-0194325

Plan Name: Idaho Medical Association
457(b) Plan ("Plan")

Number of Top Hat Plans: 1

Number of Employees Currently Participating in Plan: 3

The Employer maintains this unfunded Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The Employer will provide the Plan documents to the Secretary of Labor upon request, as required by Section 104(a)(6) of ERISA.

On Behalf of the Plan Administrator

By: Shirley Paulist

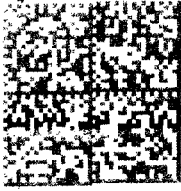
Dated: June 2, 2009

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