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December 20, 1995

2520032031603

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5638
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

DOL-PWBA
PUBLIC DISCLOSURE
96 JAN 23 PM 1:58

Dear Sir or Madam:

Pursuant to the Department of Labor regulations, 29 C.F.R. § 2520.104-23, promulgated pursuant to section 110 of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), Raleigh Radiology Associates, Inc. (the "Corporation") provides the information set forth below with respect to an employee pension benefit plan within the meaning of section 3(2) of ERISA.

- (1) Name and address of plan sponsor:

Raleigh Radiology Associates, Inc.
1028 Washington Street
Raleigh, North Carolina 27605

- (2) Employer identification number: 56-0954803

- (3) Effective July 15, 1991, the Corporation established the Raleigh Radiology Associates, Inc. Deferred Compensation Agreement (the "Agreement") between the Corporation and its owner-employees. The Agreement was amended and restated on June 21, 1993 and has been subsequently amended from time to time.

The Corporation declares that the primary purpose of the Plan is to provide deferred compensation for a select group of management or highly compensated employees within the meaning of 29 C.F.R. § 2520.104-23. As a result, the Corporation is making this filing pursuant to 29 C.F.R. § 2520.104-23 in order to satisfy the reporting and disclosure requirements of Part 1 of Title I of ERISA with respect to the Agreement.


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- (4) The Agreement is the only arrangement covered by this filing. Currently there are 8 employees who participate in the Agreement.

Please contact the undersigned if you have any questions or if you need additional information.

Very truly yours,

PETREE STOCKTON, L.L.P.

By: 
Craig B. Wheaton

CBW:kff

cc: Mr. Mike Rabb

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Power of Attorney and Declaration of Representative

▶ For Paperwork Reduction and Privacy Act Notice, see the instructions.

Part I Power of Attorney (Please type or print.)

1 Taxpayer Information (Taxpayer(s) must sign and date this form on page 2, line 9.)

| | | |
|--|--|--|
| Taxpayer name(s) and address Raleigh Radiology Associates, Inc. 1110 Navaho Drive Raleigh, North Carolina 27619 | Social security number(s) _____ _____ _____ | Employer identification number 56 0954803 Plan number (if applicable) 888 |
| Daytime telephone number (919) 878-8582 | | |

hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

2 Representative(s) (Representative(s) must sign and date this form on page 2, Part II.)

| | |
|---|--|
| Name and address Craig B. Wheaton, Esquire Petree Stockton, L.L.P. 4101 Lake Boone Trail, Suite 400 Raleigh, North Carolina 27607 | CAF No. 6505-27298R Telephone No. (919) 420-1721 Fax No. (919) 420-1800 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> |
| Name and address Lois Wagman Colbert, Esq. Petree Stockton, L.L.P. 4101 Lake Boone Trail, Suite 400 Raleigh, North Carolina 27607 | CAF No. 5005-53213R Telephone No. (919) 420-1722 Fax No. (919) 420-1800 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> |
| Name and address | CAF No. _____ Telephone No. () _____ Fax No. () _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> |

to represent the taxpayer(s) before the Internal Revenue Service for the following tax matters:

3 Tax Matters

| Type of Tax (Income, Employment, Excise, etc.) | Tax Form Number (1040, 941, 720, etc.) | Year(s) or Period(s) |
|---|--|----------------------|
| all matters relating to the top-hat plan filing(s) pursuant to the Delinquent Filer Voluntary Compliance Program established by the Department of Labor | | |

4 Specific Use Not Recorded on Centralized Authorization File (CAF).— If the power of attorney is for a specific use not recorded on CAF, please check this box. (See Line 4—Specific Uses Not Recorded on CAF on page 3.)

5 Acts Authorized.— The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described in line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks (see line 6 below) or the power to sign certain returns (see Line 5—Acts Authorized on page 4).
 List any specific additions or deletions to the acts otherwise authorized in this power of attorney: _____

Note: In general, an unenrolled preparer of tax returns cannot sign any document for a taxpayer. See Revenue Procedure 81-38, printed as Pub. 470, for more information.

Note: The tax matters partner/person of a partnership or S corporation is not permitted to authorize representatives to perform certain acts. See the instructions for more information.

6 Receipt of Refund Checks.— If you want to authorize a representative named in line 2 to receive, BUT NOT TO ENDORSE OR CASH, refund checks, initial here _____ and list the name of that representative below.

Name of representative to receive refund check(s) ▶

7 Notices and Communications.—Notices and other written communications will be sent to the first representative listed in line 2.

- a If you also want the second representative listed to receive such notices and communications, check this box
- b If you do not want any notices or communications sent to your representative, check this box

8 Retention/Revocation of Prior Power(s) of Attorney.—The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here.
YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

9 Signature of Taxpayer(s).—If a tax matter concerns a joint return, both husband and wife must sign if joint representation is requested, otherwise, see the instructions. If signed by a corporate officer, partner, guardian, tax matters partner/person, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

▶ IF THIS POWER OF ATTORNEY IS NOT SIGNED AND DATED, IT WILL BE RETURNED.

RALEIGH RADIOLOGY ASSOCIATES, INC.

By: W. Kent Davis 11-13-95 President
 Signature Date Title (if applicable)

W KENT DAVIS
 Print Name

[Signature] _____
 Signature Date Title (if applicable)

 Print Name

Part II Declaration of Representative

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Treasury Department Circular No. 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others;
- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent under the requirements of Treasury Department Circular No. 230.
 - d Officer—a bona fide officer of the taxpayer organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (i.e., spouse, parent, child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Service is limited by section 10.3(d)(1) of Treasury Department Circular No. 230).
 - h Unenrolled Return Preparer—an unenrolled return preparer under section 10.7(s)(7) of Treasury Department Circular No. 230.

If this declaration of representative is not signed and dated, the power of attorney will be returned.

| Designation—insert above letter (a–h) | Jurisdiction (state) or Enrollment Card No. | Signature | Date |
|---------------------------------------|---|----------------------|-----------------|
| a | NC | <u>Craig Wheaton</u> | <u>12/20/95</u> |
| a | NC | <u>ROD W. ALBERT</u> | <u>12/20/95</u> |
| | | | |