

Top Hat Plan Exemption
Pension and Welfare Benefits
Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue NW
Washington, D.C. 20210

Dear Sir or Madam:

Pursuant to Department of Labor Regulations, 29 C.F.R. §2520.014-23, under Section 110 of Title I of the Employee Retirement Income Security Act of 1974, Children's Respiratory & Critical Care Specialists, P.A. provides the following information in compliance with the alternative method of reporting and disclosure for unfunded plans maintained for a select group of management or highly compensated employees.

1. Name and Address of Employer:

Children's Respiratory & Critical Care Specialists, P.A.
2545 Chicago Avenue South, Suite 517
Minneapolis, MN 55404

2. Employer Identification Number:

41-1607504

3. Children's Respiratory & Critical Care Specialists, P.A. maintains a plan primarily to provide deferred compensation benefits to a select group of management or highly compensated employees.

4. Number of such plans and number of participants in each plan:

Number of Plans

Number of Participants

1

5

Feel free to call me at 612-863-3226 if you have any questions about this information.

Sincerely,



President of Children's Respiratory &
Critical Care Specialists, P.A.

Date: _____
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