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01 May 2003

Secretary of Labor
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

Re: El Rio Santa Cruz Neighborhood Health Center, Inc. 457(b) Deferred Compensation Plan

Dear Secretary:

Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the El Rio Santa Cruz Neighborhood Health Center, Inc. 457(b) Deferred Compensation Plan (the "Plan"), the undersigned intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title of the Employee Retirement Income Security Act of 1974 ("ERISA"), which alternative form of compliance is provided in the aforesaid Regulations Section.

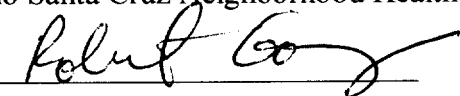
Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Name and Address of Employer: El Rio Santa Cruz Neighborhood Health Center, Inc.
839 West Congress Street
Tucson, Arizona 85745
2. Employer's Employer Identification Number: 86-0285857
3. The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for all employees, and that there are 436 employees in such plan at this time.

Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide Plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,

El Rio Santa Cruz Neighborhood Health Center, Inc.

By: 



VALIC

VALIC Financial Advisors, Inc.
3003 N. Central Ave., Suite 104
Phoenix, AZ 85012



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