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U.S. DEPARTMENT OF LABOR
LABORABLE DISCLOSURE
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December 26, 2002

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

Dear Sir or Madame:

This statement is filed under DOL Regulations § 2520.104-23.

EATON RAPIDS MEDICAL CENTER
1500 SOUTH MAIN PO BOX 130
EATON RAPIDS MI 48827-0130

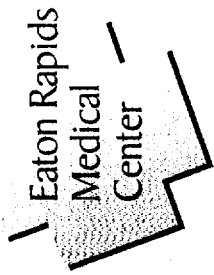
Employer ID
Number: 38-1559180

Effective SEPT. 30, 2002, the Employer adopted the following plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

Plan Name	Number of Participants
EATON RAPIDS MEDICAL CENTER 45713 PLAN	<u>4</u>

Sincerely,

Timothy J. Johnson
Administrator



TO:

**Top hat Plan Exemption
Pension and Welfare Benefits Admin
Room N-1513
U.S. Department of Labor
200 Constitution Ave. N.W.
Washington, DC 20210**

1500 South Main
Eaton Rapids
Michigan 48827

