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December 26, 2002

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

Dear Sir,

This statement is filed under DOL Regulations 2520.104-23

Barton Memorial Hospital  
2170 South Street  
South Lake Tahoe, CA 96158-7026

Employer ID  
Number: 94-6050274

Effective June 1, 2002, Barton Memorial Hospital 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
<u>Top Hat 457 (b)</u>	<u>5</u>

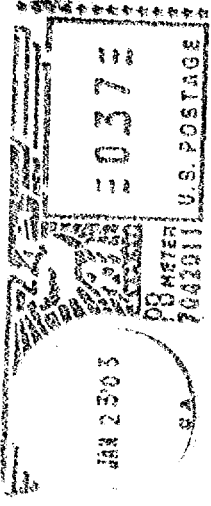
Sincerely,

*Beanne Kankel*  
Administrator



2170 South Avenue, South Lake Tahoe, CA 96150

Celebrating Our  
50 YEARS  
Anniversary



TOP Hat Plan Exemption  
Pension & Welfare

Room 11-1513  
US Dept of Labor  
200 Constitution Ave NW  
Washington, DC 20037