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Secretary of Labor  
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

Re: Notice of Plan of Deferred Compensation

Dear Secretary:

Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, the undersigned Employer hereby files the following information with respect to its plan of deferred compensation.

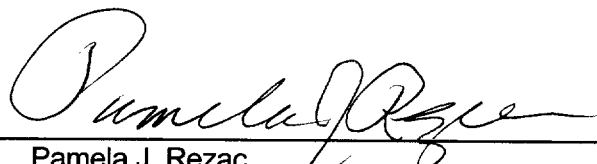
1. Name and Address of Employer:  
  
Sacred Heart Health Services  
501 Summit  
Yankton, SD 5707
2. Federal Employer Identification No. (EIN):  
  
46-0225483
3. The Employer maintains a plan of deferred compensation, known as the Avera Health Deferred Compensation Plan, primarily for the purpose of providing deferred compensation to employees who are members of a select group of management or highly-compensated employees.
4. 19 employees are covered by such plan.

Very truly yours,

SACRED HEART HEALTH SERVICES

Dated: 9-302, 2002

By:

  
Pamela J. Rezac  
Its: President and CEO