



**SARAH BUSH  
LINCOLN**  
HEALTH CENTER

2520032902942  
U.S. DEPARTMENT OF LABOR  
PUBLIC DISCLOSURE  
02 MAR -7 PM 1:19

February 12, 2002

**VIA CERTIFIED MAIL -  
RETURN RECEIPT REQUESTED**

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

Re: Section 2520.104-23 Filing

Dear Secretary of Labor:

In pursuance of Section 2520.104-23 of the regulations adopted by the United States Department of Labor (the "Department") under Section 104 of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), Sarah Bush Lincoln Health Center (the "Company"), having its headquarters at 1000 Health Center Drive, Mattoon, Illinois 61938 (EIN No. 23-7098532), hereby declares that it maintains the following plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

<u>Plan Name</u>	<u>Number of Participants</u>
Sarah Bush Lincoln Health Center Section 457(b) Deferred Compensation Plan	65

The Company further declares that the plan mentioned above is an unfunded pension plan to which the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of ERISA is available under Sections 2520.104-23(b) and (d) of the Department regulations.

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Plan documents maintained by the Company in connection with the plan mentioned above will be provided by the Company upon request in accordance with Section 2520.104-23(b)(2) of the Department regulations.

Very truly yours,

**SARAH BUSH LINCOLN HEALTH CENTER**

By: Eric Benson

Title: Vice President, Human Resources

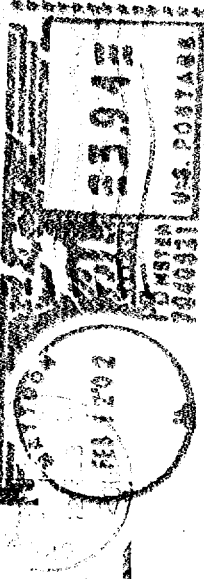


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**CERTIFIED MAIL**



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