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March 28, 1996

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Department 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: Deferred Compensation Agreement Established by East Tennessee Children's Hospital

Dear Sir or Madam:

Pursuant to Labor Regulation Section 2520.104-23, this letter is being submitted as the alternative form of compliance for annual reporting requirements for pension plans for certain selected employees under Title I of the Employee Retirement Income Security Act of 1974, as amended. Please be advised that East Tennessee Children's Hospital, 2018 Clinch Avenue, Knoxville, Tennessee 37916, EIN 62-6002604, adopted a top hat plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, namely the employer's president, Mr. Robert Koppel. As of the date of this letter, Mr. Koppel, is the only employee covered by a "top hat" arrangement.

If you need any further information, please contact me at the address or telephone number above.

Sincerely,

  
Suzanne N. Forlidas

cc: Mr. Robert Koppel  
Hal F.S. Clements, Esq.