

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 plans of deferred compensation.

1. Name and Address of Employer:

Iowa Health System
1200 Pleasant Street
Des Moines, Iowa 50309-1453

2. Federal Employer Identification No. (EIN): 42-1435199

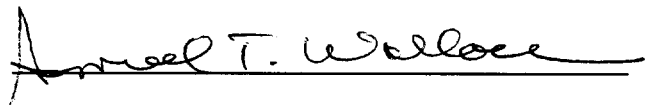
3. The Employer maintains a plan of deferred compensation known as the "Iowa Health System Section 457/Severance Program"; which Plan includes an underlying deferred compensation plan known as the "Iowa Health System Section 457(f) Deferred Compensation Plan" and a severance benefit plan known as the "Iowa Health System Severance Benefit Plan" for the purpose of providing deferred compensation to employees who are members of a select group of highly-compensated or management employees.

4. Eight (8) employees of the Iowa Health System are currently covered by the Iowa Health System Section 457/Severance Program.

Very truly yours,

IOWA HEALTH SYSTEM

Dated: _____, 20__

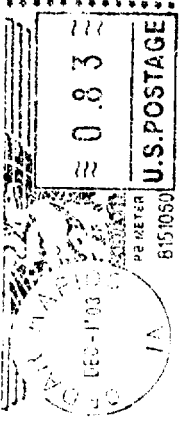
By: 

Its: _____

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er. Making a difference.

**ALTH SYSTEM
SOURCES
TREET SE STE 300
PIDS IA 52401**



**SECRETARY OF LABOR
TOP HAT PLAN EXEMPTION
EMPLOYEE BENEFITS SECURITY ADMIN
ROOM N-5644
US DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE, NW
WASHINGTON DC 20210**