



January 30, 2004

CERTIFIED RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington, D.C. 20210

To the Secretary of Labor:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for unfunded pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. § 2520.104-23, the following information is provided by the undersigned employer:

Name and Address Employer: St. Luke's Hospital of Duluth
915 East First Street
Duluth, MN 55805-2193

Employer Identification No.: 41-0714079

St. Luke's Hospital maintains the plans primarily for the purpose of providing deferred compensation for a select group of physicians and executive employees.

Number of Plans and Participants in each Plan:

Two plans covering approximately 150 employees

ST. LUKE'S HOSPITAL OF DULUTH

A handwritten signature in black ink, appearing to read "David Lucia".

By: David Lucia
Title: Director of Human Resources

Plan Names: St. Luke's Hospital 457(b) Deferred Compensation Plan
St. Luke's Hospital 457(f) Deferred Compensation Plan

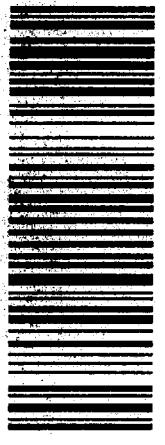
915 East First Street, Duluth, Minnesota 55805



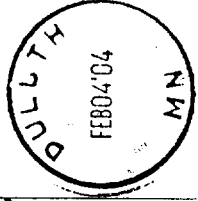
St. Luke's

915 East First Street, Duluth, Minnesota 55805

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