

November 19, 2003

2520040764224

CERTIFIED MAIL

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

Dear Sir or Madam:

In accordance with Department of Labor Regulation Section 2520.104-23, the purpose of this letter is to notify you that, effective November 1, 2003, Winona Health, E.I.N. 41-0713914, (the "Company") adopted the Winona Health Deferred Compensation Plan (the "Plan") primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees of the Company. As of the date of this letter, approximately 34 individuals are eligible for participation in the Plan.

The Plan is maintained in accordance with a written plan document that will be provided to the Secretary of the Department of Labor upon request in accordance with Section 104(a)(1) of the Employee Retirement Income Security Act of 1974.

Sincerely,



William Gould, SPHR  
Chief People Resources Officer

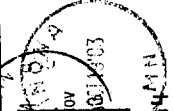


855 Mankato Avenue  
P.O. Box 5600, Winona, MN 55987-0600

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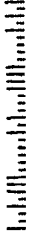


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**RETURN RECEIPT  
REQUESTED**



*Return Receipt*