

STATEMENT AS REQUIRED BY REGULATION § 2520.104-23 FOR AN UNFUNDED
PLAN MAINTAINED BY AN EMPLOYER FOR A SELECT GROUP OF MANAGEMENT
OR HIGHLY COMPENSATED EMPLOYEES

WHITE RIVER HEALTH SYSTEM, INC. 457(b) PLAN

2520040764726

1. Name of Employer: White River Health System, Inc.
2. Address of Employer 1710 Harrison St.
Batesville, AR 72501
3. Employer I.D. No. 71-0411459
4. White River Health System, Inc. maintains the plan for the purpose of providing deferred compensation to a select group of management or highly compensated employees.
5. Number of such Plans: One (1)
6. Number of Employees Participating in such Plan: Two (2)

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August 15, 2003

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

Re: White River Health System, Inc. 457(b) Plan
Statement as Required by Regulation § 2520.104-23 for an Unfunded Plan
Maintained by an Employer for a Select Group of Management or Highly
Compensated Employees

Dear Sir:

Enclosed you will find a Statement as required by Regulation § 2520.104-23 for the above
referenced plan, effective as of July 1, 2003.

If you have any questions, please contact me directly.

Sincerely yours,


Alexandra A. Ifrah

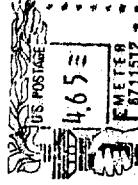
AAI/vv
Enclosure

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First Class Mail

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