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December 16, 1998

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue NW.
Washington, DC 20210

Dear Sir or Madame:

Please find enclosed the filing pursuant to DOL Regulations § 2520.104-23 for our client, Michigan Health & Hospital Association. If you have any questions, please do not hesitate to contact me.

Sincerely,

SHERMAN & DANIELSEN, LTD.



Kirk D. Sherman

KDS/sj

Enclosure

cc: Spencer C. Johnson (with enclosure)
Ken Sandbakken (with enclosure)

November 19, 1998

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue NW.
Washington, DC 20210

Dear Sir or Madame:

This statement is filed under DOL Regulations § 2520.104-23.

Employer: Michigan Health & Hospital Association

Address: 6215 West St. Joseph Highway
Lansing, MI 48971

Employer ID
Number: 38-1458751

Effective 1/1/99, the Employer adopted the following plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

Plan	Number of Participants
Capital Accumulation Account Plan	<u>10</u> ✓
CEO Severance Agreement	<u>1</u> ✓

The Employer will provide plan documents to the Secretary of Labor on request.

Sincerely,



Spencer C. Johnson
President and Chief Executive Officer