



**SOUTHWEST GENERAL
HEALTH CENTER**

Partnering with
**UniversityHospitals
HealthSystem**

18697 Bagley Road
Middleburg Heights, Ohio
44130-3497

(440) 816-8000

July 30, 2004

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

2520043381471

RE: Southwest 457 Plan

Dear Secretary:


Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the Southwest 457 Plan (the "Plan"), the undersigned intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974 ("ERISA"), which alternative form of compliance is provided in the aforesaid Regulations Section.

Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Name and Address of Employer: Southwest Community Health System
18697 Bagley Road
Middleburg Heights, Ohio 44130
2. Employer's Employer Identification Number: 34-1455141
3. The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and that there are 47 eligible employees in such plan at this time.

Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide Plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,


Suzanne M. Schloss, SPHR
Acting Administrator, Human Resources

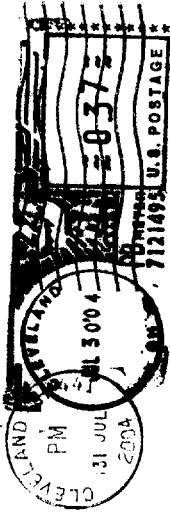


**SOUTHWEST GENERAL
HEALTH CENTER**
A Division of
**University Hospitals
Health System**

18697 Bagley Road
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Over 75 years of caring.
A subsidiary of Southwest Community Health System

HUMAN RESOURCES



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