

BARNES & THORNBURG

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August 26, 2004

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

2520043381619

Gentlemen:

This statement is being filed under 29 C.F.R. § 2520.104-23(b) with respect to the IU Health, Inc. 457(b) Deferred Compensation Plan (the "Plan"), an unfunded plan maintained by IU Health, Inc. primarily for the purpose of providing benefits to a select group of management and highly compensated employees. The Agreement currently covers 93 employees and was adopted effective September 1, 2004. The name, address and employer identification number of the sponsoring employer are:

IU Health, Inc.
3901 West 86th Street, Suite 230
Indianapolis, Indiana 46268
EIN 35-1693695

Sincerely,



Michael G. Paton

MGP/bjz

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