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Miami Valley Hospital

One Wyoming Street
Dayton, Ohio 45409
Human Resources

November 6, 1992

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
P.O. Box 75212
Washington, D.C. 20013-5212

Dear Sir or Madam:

Pursuant to Section 2520.104-23 of the Department of Labor Regulations and to Sections 104 and 110 of the Employee Retirement Income Security Act of 1974, as amended, I submit the following information on behalf of the plan administrator:

Employer's Name:	MedAmerica Health Systems
Employer's Address:	One Wyoming Street Dayton, Ohio 45409 Human Resources
Employee Tax ID#	31-1040228

The Employer has adopted the following plan for the purpose of providing deferred compensation for a select group of the Employer's highly compensated or management employees. The plans and number of employees covered under each plan is as follows:

	Name of Plan	Number of Employees
1.	American Hospital Association Deferred Compensation	13
2.	Supplemental Ret-Agreement	1

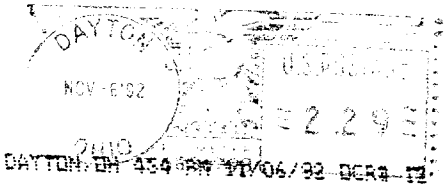
For additional information, please contact Mr. John R. Wolf, Senior Vice President of Human Resources MedAmerica Health Systems.

Sincerely,

John R. Wolf
Senior Vice President
Human Resources

MVH

Miami Valley
Hospital
One Wyoming Street
Dayton, Ohio 45409



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