

2520005097793



October 15, 2002

CERTIFIED MAIL

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

Dear Sir or Madam:

In accordance with Department of Labor Regulation Section 2520.104-23, the purpose of this letter is to notify you that, effective September 3, 2002, BryanLGH Health System ("BryanLGH"), E.I.N. 36-3414823, adopted the BryanLGH Deferred Compensation Plan (the "Plan") primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees of BryanLGH. As of the date of this letter, approximately 45 individuals are eligible for participation in the Plan.

The Plan is maintained in accordance with a written plan document that will be provided to the Secretary of the Department of Labor upon request in accordance with Section 104(a)(1) of the Employee Retirement Income Security Act of 1974, as amended.

Sincerely,

A handwritten signature in black ink, appearing to read "Gary Moore", is written over a horizontal line.

Gary Moore

CH01/12252114.1



BryanLGH Medical Center West
2300 South 16th Street
Lincoln, NE 68502-3704

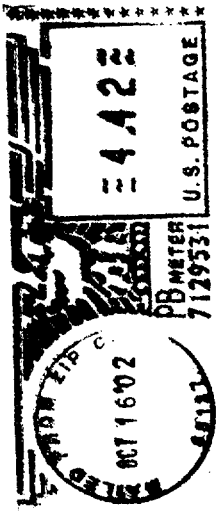
Address Service Requested

*Top Hat Exemption
Pension + Welfare Adm
Room N-5644*

CERTIFIED

P 188 317 231

MAIL



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Washington, D.C. 20210*