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November 11, 2002

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Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-1513
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: SAN DIEGO HOSPITAL ASSOCIATION dba SHARP HEALTHCARE

Address: 8695 Spectrum Center Court
San Diego, CA 92123

Employer ID
Number: 95-6077327

Effective November 1, 2002, the Employer adopted the following plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

Plan	Number of Participants
457(b) Eligible Deferred Compensation Plan	60

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

Sincerely,

Anne Stephenson
Vice President of Compensation and Benefits

SHARP ORGANIZATIONS

San Diego Hospital Association Sharp Memorial Hospital Grossmont Hospital Corporation Sharp Chula Vista Medical Center
 Sharp Coronado Hospital and HealthCare Center Sharp Mesa Vista Hospital Sharp Mary Birch Hospital For Women
 Sharp Vista Pacifica Sharp Mission Park Medical Centers Sharp Rees-Stealy Medical Centers Sharp Health Plan
 SCMC Corporation Sharp HealthCare Foundation Grossmont Hospital Foundation Coronado Hospital Foundation

8695 Spectrum Center Boulevard San Diego, California 92123-1489

