



CHILDREN'S
HEALTH SYSTEM®

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Children are the
center of our lives.

PERSONAL, PRIVATE AND CONFIDENTIAL

Top Hat Plan Exemption
U. S. Department of Labor
Pension and Welfare Benefits Administration
Room N5644
200 Constitution Avenue, N.W.
Washington, D.C. 20210

1600 7th Avenue, S.

Birmingham, AL 35233

Phone: (205) 939-9100

Re: Deferred Compensation Plan Reporting & Disclosure Top Hat Exemption

Gentlemen:

Pursuant to the requirements of ERISA Regulation § 2520.104-23, we submit the following statement in compliance with the reporting and disclosure requirements of Part 1 of Title I of ERISA for unfunded pension plans maintained for a select group of management or highly compensated employees.

1. Name and Address of Employer:

The Children's Hospital of Alabama
1600 7th Avenue South
Birmingham, Alabama 35233

2. Employer Identification Number:

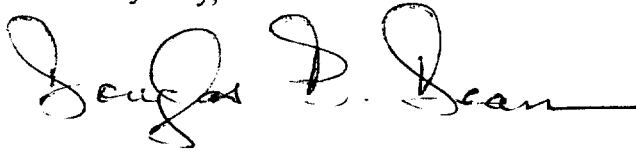
63-0307306

3. Declaration: The Children's Hospital of Alabama maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Page Two
The Children's Hospital of Alabama
Deferred Compensation Agreement

4. Number of Plans Maintained by Employer: The Children's Hospital of Alabama maintains one (1) plan of deferred compensation evidenced by one (1) Deferred Compensation Agreement.

Yours very truly,

A handwritten signature in cursive script that reads "Douglas B. Dean". The signature is written in black ink and is positioned above the typed name.

Douglas B. Dean
Vice President, Human Resources

DBD/cm
Enclosures

