

THE WAGNER LAW GROUP
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June 1, 2005

By Certified Mail No.:1597 1600
Return Receipt Requested

Top Hat Plan Exemption
Employee Benefits Security
Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

2520052093086

**Re: CHMC Cardiovascular Surgical Foundation, Inc. 2005 Supplemental
Executive Retirement Plan**

Dear Sir or Madam:

This notice is provided, in accordance with Department of Labor Regulations §2520.104-23, to inform you that CHMC Cardiovascular Surgical Foundation, Inc., 300 Longwood Ave., Boston, MA, 02115, Employer Identification Number 04-2764370, maintains a deferred compensation plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The total number of employees eligible to participate in the plan is four.

CHMC Cardiovascular Surgical Foundation, Inc. will provide plan documents to the Secretary of Labor upon request, as required by Section 104(a)(6) of the Employee Retirement Income Security Act of 1974, as amended.

If you have any questions, please contact the undersigned.

Sincerely yours,



Marcia S. Wagner

MSW/pec

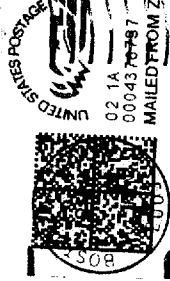
cc: Pedro J. del Nido, M.D.
John E. Mayer, Jr., M.D.
Janet Horgan
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