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December 6, 1999

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

CERTIFIED MAIL/RETURN
RECEIPT REQUESTED
RECEIPT NO.: Z108 143 205
ESTABLISHED 1888

In Re: Decatur Memorial Hospital

Dear Sirs or Madame:

This office represents Decatur Memorial Hospital. This statement is filed under DOL Regulations §2520.104-23.

Employer: Decatur Memorial Hospital
Address: 2300 North Edward Street
Decatur, Illinois 62526
Employer ID No.: 37-0661199

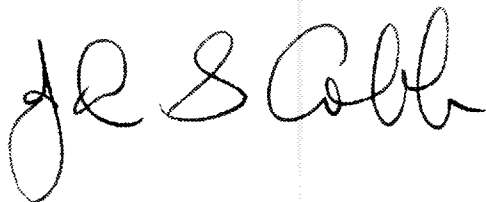
Effective December 1, 1999, the Employer adopted the following plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

PLAN	NUMBER OF PARTICIPANTS
CEO Retention Plan	1

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

Very truly yours,

SAMUELS, MILLER, SCHROEDER,
JACKSON & SLY

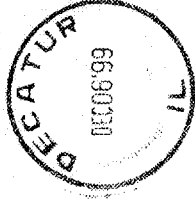
By 

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CERTIFIED

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MAIL



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CERTIFIED MAIL - RETURN RECEIPT REQUESTED

