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January 7, 1991

Office of Employee Benefits
Security
Labor Management Services
Administration
United States Department of Labor
Washington, D. C. 20216

RE: Hospital Shared Services, Inc. Deferred Compensation Plan

Dear Sir,

The Hospital Shared Services, Inc., 1395 South Platte River Drive, Denver, Colorado, 80223-3467, is a corporation maintaining a plan primarily for the purpose of providing deferred compensation for a select group of its management and highly compensated employees (and/or independent contractors) pursuant to Section 457 of the Internal Revenue Code of 1986. This plan currently has one participant and is the only such plan maintained by the employer. The employer identification number is 84-1098613.

This statement is filed pursuant to Part 1 of the Employee Retirement Income Security Act of 1974 as an alternative form of compliance with reporting and disclosure requirements for unfunded or uninsured pension plans maintained by an employer for a select group of management or highly compensated employees under regulation Section 2520.104-23.

Yours very truly,



George R. Schiel
President

GRS.bc