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December 14, 2005

WRITER'S DIRECT NUMBER: (317) 236-2293
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INTERNET: James.Kemper@icemiller.com

05 DEC 22 AM 11:54

CERTIFIED MAIL - RETURN RECEIPT REQUESTED

7002 0860 0000 6998 3871

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

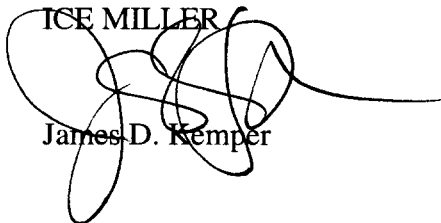
Re: Wabash Valley Hospital, Inc. Section 457(b) Eligible Deferred Compensation Plan

Dear Sir or Madam:

Enclosed please find the Reporting and Disclosure Compliance Statement for the Wabash Valley Hospital, Inc. Section 457(b) Eligible Deferred Compensation Plan. The Statement is filed in compliance with Section 110 of the Employee Retirement Income Security Act and the regulations thereunder, found in Section 2520.104-23, as an alternative method of compliance.

If you have any questions regarding this, please contact the undersigned.

Very truly yours,

ICE MILLER

James D. Kemper

JDS:lm

Enclosure

INDY 1641684v.1

**REPORTING AND DISCLOSURE COMPLIANCE STATEMENT
UNDER SECTION 2520.104-23**

The Wabash Valley Hospital, Inc. Section 457(b) Eligible Deferred Compensation Plan is filing this Reporting and Disclosure Compliance Statement in compliance with ERISA Section 110 and the regulations thereunder, found in Section 2520.104-23, and in connection herewith, provides the following information.

EMPLOYER/PLAN ADMINISTRATOR: Wabash Valley Hospital, Inc.

ADDRESS: Wabash Valley Hospital, Inc.
2900 N. River Road
West Lafayette, IN 47906

EMPLOYER IDENTIFICATION NUMBER: 35-0988724

PLAN NAME: Wabash Valley Hospital, Inc. Section 457(b) Eligible Deferred Compensation Plan

NUMBER OF PLANS: 1

NUMBER OF EMPLOYEES CURRENTLY PARTICIPATING IN PLAN: 1

Wabash Valley Hospital, Inc. maintains the above-named unfunded plan of deferred compensation primarily for a select group of management or highly compensated employees.

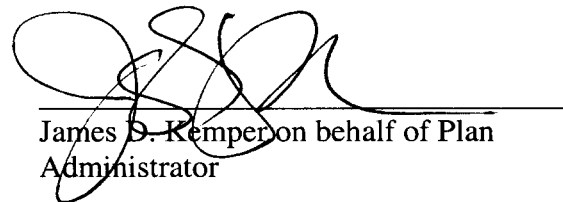
Upon request, Wabash Valley Hospital, Inc. will provide the plan document to the Secretary of the Department, as required by Section 104(a)(6) of ERISA.

We are filing this notice on behalf of and as attorney-in-fact for Wabash Valley Hospital, Inc.

Very truly yours,

ICE MILLER

By:


James D. Kemper on behalf of Plan Administrator

WELERSM
BUSINESS ADVISORS

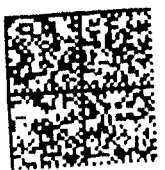
re | Box 82001 | Indianapolis, IN 46282-0200

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Elizabeth A. Moran - 27
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