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Immanuel St. Joseph's
Mayo Health System

April 19, 2006

CERTIFIED MAIL

Return Receipt Requested

Receipt No. 7002-2410-0008-7258 3250

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

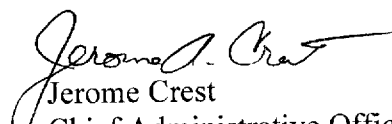
RE: Immanuel St. Joseph – Mayo Health System 457(b) Plan

Dear Reader:

Immanuel St. Joseph – Mayo Health System (“employer”) is restating the Immanuel St. Joseph – Mayo Health System 457(b) Plan, which is a nonqualified deferred compensation plan. This statement constitutes a filing under 29 C.F.R. § 2520.104-23 for the employer for the plan. The employer’s EIN is 41-1236756 and its address is shown above. The employer maintains the above-referenced plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The plan is anticipated to have 150 or fewer employees in the plan. The employer maintains no other such plans (which are described in 29 C.F.R. § 2520.104-23(b)).

If you need any further information, please call or write me.

Very truly yours,


Jerome Crest
Chief Administrative Officer

cc: Timothy D.S. Goodman

