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**Somerset
Hospital**

Compliance Letter Under DOL Regulations Section 2520.104-23

June 29, 2006

Secretary of Labor
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

225 South Center Avenue
Somerset, Pennsylvania 15501-2088

Telephone: 814-443-5000
Facsimile: 814-443-4937
E-mail: info@somersethospital.com
www.somersethospital.com

Re: Somerset Hospital 457(b) Plan

Dear Secretary:

Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the Somerset Hospital 457(b) Plan (the "Plan"), the undersigned intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974 ("ERISA"), which alternative form of compliance is provided in the aforesaid Regulations Section.

Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Name and Address of Employer: Somerset Hospital, 225 South Center Avenue, Somerset PA 15501
2. Employer's Employer Identification Number: 25-0965570
3. The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and that there will be 15 employees eligible to participate in such plan.

Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide Plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,

Ronald M. Park
Chief Financial Officer, Somerset Hospital

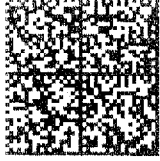
quality care
through advanced technology

225 South Center Avenue
Somerset, Pennsylvania 15501-2088



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Hospital**

Human Resources Dept



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