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ATTORNEYS AT LAW

July 31, 2006

**VIA REGISTERED MAIL RC 012 127 940 US
RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

**Re: Lake Regional Health System
EIN: 23-7339737**

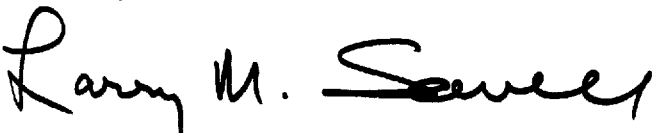
Ladies and Gentlemen:

In accordance with Regulation 2520.104-23(b), enclosed please find the statement complying with the reporting and disclosure requirement of Part 1 of ERISA with respect to an unfunded plan maintained for managerial employees of Lake Regional Health System adopted on July 27, 2006.

We understand that Lake Regional Health System is exempt from filing Form 5500s with respect to this plan. If our understanding is not correct, please call or write me to discuss this matter.

If you should have any questions, please feel free to call.

Sincerely,



Larry M. Sewell

LMS/jam
Enclosure

cc: Daniel Probstfield
Robert Schwendinger
Nancy Georgen

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2006

LAKE REGIONAL HEALTH SYSTEM
EIN 23-7339737

In accordance with Regulation 2520.104-23, which exempts certain top-hat plans from the reporting and disclosure statements of Title I of ERISA, the following is provided:

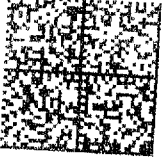
1. Lake Regional Health System
54 Hospital Drive
Osage Beach, Missouri 65065
2. EIN 23-7339737
3. On July 27, 2006, Lake Regional Health System adopted the Executive 457(b) Retirement Plan of Lake Regional Health System providing unfunded deferred compensation for certain managerial employees. Initially, twenty-one individuals were eligible.



RC 0J2 127 940 US

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