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January 5, 2007

**CERTIFIED MAIL: 7002 3150 0004 5520 6417**

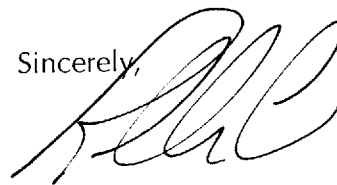
Pension and Welfare Benefits Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue NW  
Washington, DC 20210

RE:   Employer Name:     Samaritan Health Services, Inc.  
      Employer Address:  3600 NW Samaritan Drive  
                          Corvallis, OR 97330  
      Employer EIN:     93-0951989

Dear Sir or Madam:

Pursuant to DOL Reg. §2520.104-23, enclosed please find a Labor Department Statement regarding the above-referenced matter.

Sincerely,



RANDALL W. COOK  
rcook@sglaw.com  
Voice Message #367

RWC:als  
Enclosures  
cc: Larry A. Mullins (w/o encl.)

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Salem-Bend  
www.sglaw.com

Park Place, Suite 300   Post Office Box 470   tel 503 399-1070  
250 Church Street SE   Salem, Oregon 97308   fax 503 371-2927

**LABOR DEPARTMENT STATEMENT**

**TO:** Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue NW  
Washington DC 20210

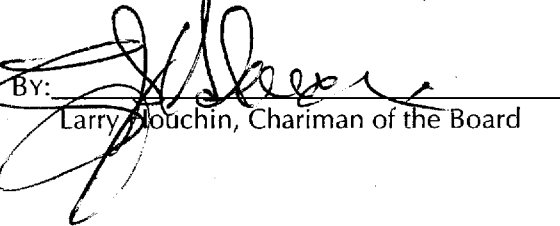
**FROM:** Employer Name: Samaritan Health Services, Inc.  
Employer Address: 3600 NW Samaritan Drive  
Corvallis, OR 97330  
EIN: 93-0951989

**RE:** Nonqualified Deferred Compensation Plan

The above-named employer maintains plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The above-named employer maintains two such plans for one employee.

**DATED** this 17 day of December, 2006.

**SAMARITAN HEALTH SERVICES, INC.**

By:   
Larry Mouchin, Chairman of the Board

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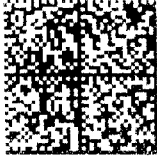


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MAYNAY BOWVES  
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Pension and Welfare Benefits Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue NW  
Washington, DC 20210

