



Mercer Health
Mercer County Community Hospital

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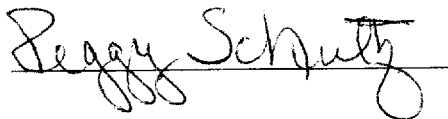
March 8, 2007

Secretary of Labor
Top Hat Plan Exemption
Employee Benefits Security Administration (EBSA)
Room N-5644U.S.
Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

MEDF Physicians Corporation
34-1957399
Top-Hat Plan Declaration
By Plan Administrator

MEDF Physicians Corporation, being a plan administrator for the (Plan), does hereby declare that the Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. In addition, MEDF Physicians Corporation, the employer, maintains only one plan described in Department of Labor Regulations Section 2520.104-23(d). Furthermore, six (6) employees will be covered under the Plan and, upon request copies of the Plan Documents will be provided to the Department of Labor.

On behalf of Plan Administrator



CERTIFIED MAIL™



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Mercer Health
Mercer County
Community Hospital

800 West Main Street
Coldwater, Ohio 45828



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