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March 30, 2007

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5644  
US Department of Labor  
200 Constitution Avenue NW  
Washington, DC 20210

**Employer:** Punxsutawney Area Hospital  
81 Hillcrest Drive  
Punxsutawney, PA 15767-2605

**EIN:** 25-0965210

**Declaration:** Daniel D. Blough, Jr being the plan administrator for the Punxsutawney Area Hospital 457 Deferred Compensation Plan (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, Punxsutawney Area Hospital, the employer, maintains only one plan described in Department of Labor Regulations Section 2520.104-23(d). Furthermore, 11 employees will be covered under the Plan. This Plan is effective January 1, 2007.

Plan documents will be provided to the Department of Labor upon request to the employer.

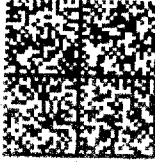
Dated: <sup>(D.B.S)</sup> 03-30-07

Plan Administrator: Daniel Blough

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TOP HAT PLAN EXEMPTION  
PENSION AND WELFARE BENEFITS  
ADMINISTRATION  
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