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January 3, 2008

By Certified Mail No.: 2802 2243
Return Receipt Requested

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

Re: Gerald B. Healy, M.D. Supplemental Executive Retirement Plan
Dennis S. Poe, M.D. Supplemental Executive Retirement Plan

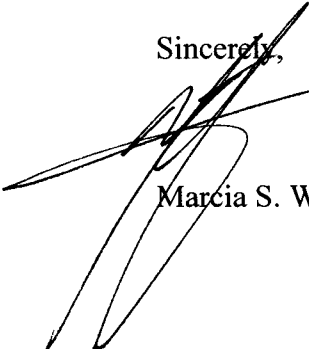
Dear Sir/Madam:

This notice is provided, in accordance with Department of Labor Regulations §2520.104-23, to inform you that CHMC Otolaryngologic Foundation, Inc., 300 Longwood Avenue, Fegan Building, 9th Floor, Boston, Massachusetts, 02115, Employer Identification Number 04-2751258, maintains the Gerald B. Healy, M.D. Supplemental Executive Retirement Plan and the Dennis S. Poe, M.D. Supplemental Executive Retirement Plan (collectively, the "Plans") primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The total number of employees and former employees participating in each of the Plans is one.

CHMC Otolaryngologic Foundation, Inc. will provide plan documents to the Secretary of Labor upon request as required by Section 104(a)(6) of the Employee Retirement Income Security Act of 1974, as amended.

Thank you for your attention to this matter.

Sincerely,



Marcia S. Wagner

MSW/pec

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