

Founded in 1852
by Sidney Davy Miller

MILLER CANFIELD

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April 11, 2008

Via Certified Mail, Return Receipt Requested
Certificate No. 7005 0390 0006 3620 9581

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

Re: Metropolitan Detroit Area Hospital Services, Inc.
Top Hat Notice for Amended and Restated Master Deferred Compensation
Agreement

Dear Secretary:

The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding non-qualified top hat plans under Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended ("**ERISA**"). Pursuant to Department of Labor Regulation Section 2520.104-23(b), we provide the following information on behalf of the plan sponsor, Metropolitan Detroit Area Hospital Services, Inc., a Michigan corporation ("**Metropolitan**"):

1. Employer name: Metropolitan Detroit Area Hospital Services, Inc.
2. Employer address: 4645 Oakman Boulevard, Detroit, Michigan 48204
3. Employer EIN: 38-1958953
4. The plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of plans: 1
6. Number of employees in each plan: 2

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Metropolitan will provide plan documents, if any, to the Secretary upon request as required by ERISA Section 104(a)(6).

Sincerely,

MILLER, CANFIELD, PADDOCK AND STONE,
P.L.C.

By:  _____
Marianna J. Perakis

MJP:naz

cc: Ms. Jillane Giesin

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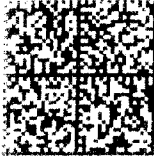


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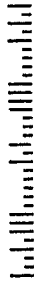
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