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300 Utah Street Hiawatha, Kansas 66434 785.742.2131

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August 21, 2008

Secretary of Labor
Top-Hat Plan Exemption
Employee Benefits Security Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Hiawatha Community Hospital 457(f) Deferred Compensation Plan

Dear Secretary:

Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the Hiawatha Community Hospital 457(f) Deferred Compensation Plan (the "Plan"), the undersigned intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974 ("ERISA").

Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Name and Address of Employer: Hiawatha Community Hospital, 300 Utah St, Hiawatha, Kansas 66434
2. Employer's Employer Identification Number: 48-0577658
3. The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and that there are nine employees in such plan at this time.

Pursuant to Regulations Section 2520.104-23(b)2, the Employer will provide Plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Sincerely,

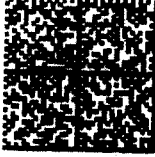
Hiawatha Community Hospital

By: Becky Rafferty
Becky Rafferty, Human Resources Director



Hiawatha Community Hospital
300 Utah
Hiawatha KS 66434

Address Service Requested



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MAILED FROM ZIP CODE 66434

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