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September 4, 2008

www.lvmhospital.com

CERTIFIED, RETURN RECEIPT REQUESTED

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

To the Secretary of Labor:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for unfunded pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. § 2520.104-23, the following information is provided by the undersigned employer:

Name and Address Employer: Lake View Memorial Hospital
325 11th Avenue
Two Harbors, MN 55616

Employer Identification No.: 41-0786046

Lake View Memorial Hospital maintains the plan primarily for the purpose of providing deferred compensation for a select group of physician employees.

Number of Plans and Participants in each Plan:

One plan covering approximately 5 employees

LAKE VIEW MEMORIAL HOSPITAL


By: Brian Carlson
Title: President/CEO

Plan Name: St. Luke's Hospital 457(b) Deferred Compensation Plan

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325 11th Ave.
Two Harbors, Minnesota 55616-1360

CERTIFIED MAIL



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