

November 3, 2008

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

07:11:40 PM 11/03/08

To Whom It May Concern:

The undersigned declares that the employer described below maintains the following plan(s) primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

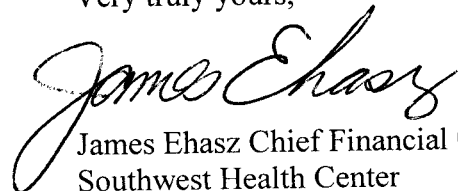
In compliance with Labor Reg. §2520.104-23 the undersigned provides the following information with respect to the plan(s):

Employer:

Employer Name: Southwest Health Center, Inc.
Address: 1400 Eastside Road,
Platteville, WI 53818-9800
EIN#: 39-1370626

Name of Plan: Southwest Health Center, Inc. Section 457(b) Plan
Number of Plan(s): 1
Number of Employees in Plan(s): 1

Very truly yours,



James Ehasz Chief Financial Officer
Southwest Health Center
Plan Administrator



1400 East Side Road Plattville, WI 53618

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