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Houston Harbaugh

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File #33848

December 5, 2008

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

Re: Windber Medical Center 457(b) Deferred Compensation Plan
EIN: 25-1244202

Dear Sir or Madam:

Enclosed is a Registration Statement, filed on behalf of the sponsor of the above-named top hat plan. The statement contains the information required under DOL Reg. Section 2520.104-23.

If you need any further information with respect to this filing, please contact me.

Sincerely,

Gary J. Gunnett

enclosure

Three Gateway Center • 401 Liberty Avenue 22nd Floor • Pittsburgh PA 15222-1005

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**REGISTRATION STATEMENT
FOR
WINDBER MEDICAL CENTER 457(b) DEFERRED COMPENSATION PLAN**

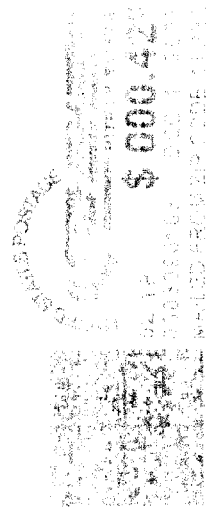
The following information is submitted for purposes of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA"). The information is provided in accordance with the requirements set forth in DOL Reg. §2520.104-23.

Name of Employer: Windber Medical Center
Address of Employer: 600 Somerset Avenue
Windber, PA 15963
EIN: 25-1244202

The Employer maintains the plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of employees currently covered by the plan is twenty.

HHR Houston Harbaugh

Trust Company Center
701 Independence Avenue, 22nd Floor
Philadelphia, PA 19106-3600



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