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February 9, 2009

CERTIFIED MAIL

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

Dear Sir or Madam:

In accordance with Department of Labor Regulation Section 2520.104-23, the purpose of this letter is to notify you that Sinai Health System (the "Company"), located at California Avenue at 15th Street, Chicago, IL 60608, EIN 36-3166895, maintains the Sinai Health System Supplemental Executive Retirement Plan for Alan Channing and the Sinai Health System Supplemental Executive Retirement Plan for Key Executives, primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees of the Company. As of the date of this letter, one (1) individual is eligible for participation in the Sinai Health System Supplemental Executive Retirement Plan for Alan Channing and five (5) individuals are eligible for participation in the Sinai Health System Supplemental Executive Retirement Plan for Key Executives.

The Plans are maintained in accordance with written plan documents that will be provided to the Secretary of the Department of Labor upon request in accordance with Section 104(a)(6) of the Employee Retirement Income Security Act of 1974.

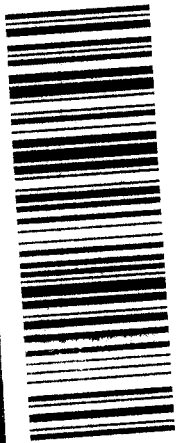
Sincerely,



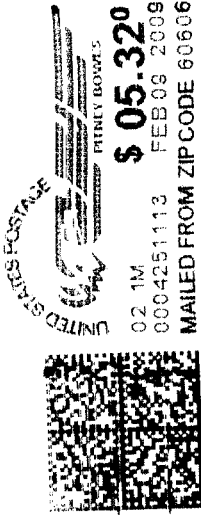
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VIA CERTIFIED MAIL

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