

TOP-HAT PLAN EXEMPTION STATEMENT¹

09 SEP 2005 11:30:01

Top-Hat Plan Exemption
 PWBA
 Room N-5644
 U.S. Department of Labor
 200 Constitution Ave., NW
 Washington, D.C. 20210

Employer Name: Sidney Health Center
 Address: 216 14th Avenue SW, Sidney, MT 59270
 Employer EIN: 81-0233499
 Name of Plan:² Sidney Health Center 457(b) Plan
 The Plan is maintained for a select group of management or highly compensated employees.
 Number of Plans: 1
 Number of Employees in Plan(s): 20

¹ A tax-exempt organization must maintain a 457 plan as a "top-hat plan" within the meaning of ERISA to avoid application of certain ERISA provisions that are inconsistent with the requirements of Code §457. The employer must file this statement to exempt the top-hat plan from ERISA Title I reporting and disclosure requirements. The employer must submit this statement to the DOL no later than 120 days after the plan becomes subject to Part 1 of Title 1 of ERISA. DOL Reg. §2520.104-23(b). A plan generally becomes subject to Part 1 of the Title 1 of ERISA on the later of the date of adoption or the effective date of the plan. See DOL Reg. §2520.104b-2(a)(3). A governmental 457 plan is not subject to ERISA and need not file this statement.

² See DOL Reg. §2520.104.23. Although the regulations do not require the name of the plan, the employer could include the plan name.

CERTIFIED MAIL



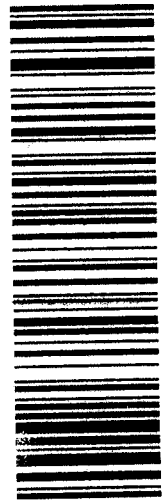
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