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May 7, 2009

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Via Certified Mail/Return Receipt Requested

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: *The Parkview Physicians' Group Section 457(f) Plan*

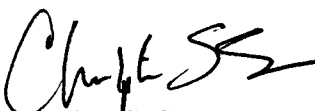
Dear Sir or Madam:

Enclosed please find the Reporting and Disclosure Compliance Statement for the Parkview Physicians' Group Section 457(f) Plan. The Statement is filed in compliance with Section 110 of the Employee Retirement Income Security Act and the regulations thereunder, found in Section 2520.104-23, as an alternative method of compliance.

If you have any issues regarding this, please contact the undersigned.

Very truly yours,

ICE MILLER LLP


Christopher S. Sears

CSS:dcs

Enclosure

**REPORTING AND DISCLOSURE COMPLIANCE STATEMENT
UNDER SECTION 2520.104-23**

Parkview Health System, Inc. ("Parkview Health System") is filing this Reporting and Disclosure Compliance Statement in compliance with ERISA Section 110 and the regulations thereunder, found in Section 2520.104-23, and in connection herewith, provide the following information.

EMPLOYER/PLAN ADMINISTRATOR:	Parkview Health System, Inc.
ADDRESS:	10501 Corporate Drive Fort Wayne, IN 46895
EMPLOYER IDENTIFICATION NUMBER:	35-1972384
PLAN NAME:	The Parkview Physicians' Group Section 457(f) Plan
NUMBER OF PLANS:	1
NUMBER OF EMPLOYEES CURRENTLY PARTICIPATING IN EACH PLAN:	0 (however, the Board may, in its discretion, make discretionary contributions to eligible employees identified by the Board)

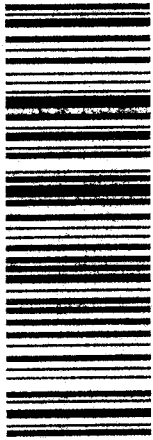
Parkview Health System maintains the above-named unfunded plan of deferred compensation primarily for a select group of management or highly compensated employees.

Upon request, Parkview Health System will provide the plan documents to the Secretary of the Department, as required by Section 104(a)(6) of ERISA.

ICEMILLER
LEGAL COUNSEL

SEAR-C

CERTIFIED MAIL™

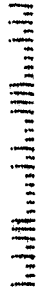


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