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EBSA/PUBLIC DISCLOSURE

2010 FEB -4 AM 7:25

January 29, 2010

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Certified Mail - Return Receipt Requested

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: MidMichigan Health Supplemental Executive Retirement Plan

Dear Sir or Madam:

We are writing on behalf of our client, MidMichigan Health. Our client recently established an unfunded pension plan for a select group of management or other highly compensated employees (a "top hat" plan). The new plan was signed on December 31, 2009.

Pursuant to Department of Labor regulations Section 2520.104-23, we are supplying the following information to you:

1. Employer's name and address:

MidMichigan Health
4005 Orchard Drive
Midland, MI 48670
2. Employer's EIN: 38-2459948
3. MidMichigan Health maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or other highly compensated employees.
4. The name of the new plan is the MidMichigan Health Supplemental Executive Retirement Plan. The plan currently has 15 participants.
5. A copy of the plan document will be provided upon request.

MILLER JOHNSON


U.S. Department of Labor
January 29, 2010
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Please contact us if you have any questions regarding this filing or need any additional information.

Sincerely,

MILLER JOHNSON

By


James C. Bruinsma

JCB:jv

cc: Greg Ghilardi
Cheryl Zimmerman

**MILLER
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TOP HAT PLAN EXEMPTION
EMPLOYEE BENEFITS SECURITY ADMIN.
ROOM N-5644
U.S. DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE, N.W.
WASHINGTON, D.C. 20210