

January 21, 2010



EBSA/PUBLIC DISCLOSURE

CERTIFIED MAIL/RETURN RECEIPT REQUESTED

2010 FEB 16 AM 8:56

HOSPITAL & CLINIC CAMPUS
49725 COUNTY 83
STAPLES MN 56479

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

2520101200187

SENIOR CAMPUS
401 PRAIRIE AVE NE
STAPLES MN 56479

Dear Sir or Madam:

Effective January 1, 2010, Lakewood Health System adopted a 457(b) Deferred Compensation Plan (the "Plan"), which provides deferred compensation benefits to select management and highly compensated employees. The Plan provides that deferred compensation benefits become payable upon certain events described in the Plan.

Lakewood Health System believes that the Plan constitutes a "pension plan" under the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), and provides the following information to comply with the alternative method of reporting and disclosure for unfunded plans maintained for a select group of management or highly compensated employees pursuant to 29 C.F.R. § 2520.104-23, under Section 110 of Title I of ERISA.

1. Name and address of the Employer: Lakewood Health System
49725 County 83
Staples, MN 56479
2. Employer Identification Number: 41-1842965
3. Lakewood Health System maintains one or more plans primarily designed to provide deferred compensation benefits for a select group of management or highly compensated employees.
4. Number of such plans and the number of employees and board members who participate in each plan:

Number of Plans

Number of Participants

1

9

If you have any questions with regard to this filing, please contact the undersigned.

Very truly yours,

Lakewood Health System
Plan Administrator

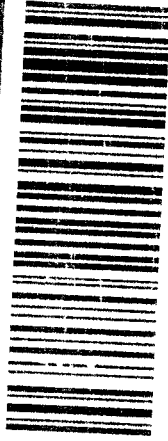
By *Jim Degey, CFO*

LAKWOOD HEALTH SYSTEM
457(B) DEFERRED COMPENSATION PLAN
LIST OF PARTICIPANTS

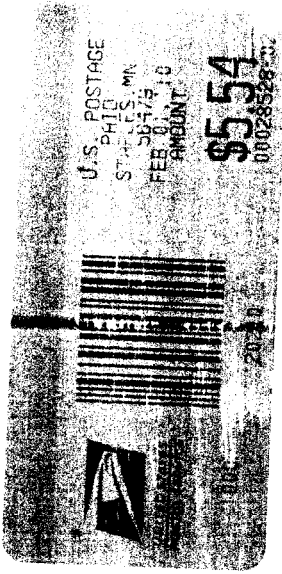
Name	Title
Tim Rice	Chief Executive Officer and President
Jim Dregney	Chief Financial Officer and Director of Administrative Services
Craig Wolhowe	Director of Clinic Services
Laurie Bach	Director of Acute Care Services
Dan Donahue	Director of Senior Services
Lynn Rice	Director of Support Services
Brian Hinman	Director of Pharmacy Services
Rob Schmieg	Certified Registered Nurse Anesthetist
Sherree Engen	Certified Registered Nurse Anesthetist

 **Lakewood**
HEALTH SYSTEM
49725 COUNTY 86
STAPLES MN 56479

PLEASE DO NOT WRITE OR SIGN ON THIS ENVELOPE TO THE ADDRESSEE
CERTIFIED MAIL
FIRST CLASS PERMIT NO. 1000 STAPLES MN



7008 1140 0000 5226 4714



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200 Constitution Ave NW
Washington, DC 20210*

**RETURN RECEIPT
REQUIRED**

