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EBSA/PUBLIC DISCLOSURE

2010 APR 21 AM 7:17

March 16, 2010

Nonqualified Plan Exemption
Employee Benefits Security Administration
U.S. Department of Labor, Room N-5644
200 Constitution Avenue, N.W.
Washington, DC 20210

Re: Riverwood Healthcare Center 457(b) Supplemental Savings Plan

Dear Sir/Madam:

In accordance with 29 CFR 2520.104-23, on behalf of Riverwood Healthcare Center 457(b) Supplemental Savings Plan, we hereby provide you with the information set forth below:

Name and Address of Employer

Aitkin Community Hospital Inc d/b/a Riverwood Healthcare Center
200 Bunker Hill Dr
Aitkin, MN 56431

Employer's Taxpayer Identification Number

41-0745522

Required Declaration

The Employer sponsors the Riverwood Healthcare Center 457(b) Supplemental Savings Plan ("Plan"), which has the effect of deferring compensation for a select group of management or highly compensated employees. Benefits are paid out of the general assets of the Employer.

Currently, Riverwood Healthcare Center maintains one nonqualified plan. Specifically, there are 27 employees eligible to participate in all nonqualified plans maintained by the Employer. This Plan's effective date is April 1, 2010.

If you have any questions about this matter, please contact the undersigned.

Sincerely,

Michael Hagen, CEO
Riverwood Healthcare Center

VIA CERTIFIED MAIL Return Receipt Requested

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Handwritten signature and date: 11/19

THIS PAGE SERVES AS AN ADDRESS LABEL ONLY.

**THIS PAGE IS SEPARATE FROM THE
CORRESPONDENCE WITHIN THIS ENVELOPE.**

