

**ALTERNATIVE FORM OF COMPLIANCE LETTER UNDER DOL REGULATIONS**  
**SECTION 2520.104-23**

**ST. LUKE'S EPISCOPAL HEALTH SYSTEM**

December 8, 2010

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

ERISA/PUBLIC DISCLOSURE  
 2010 DEC 20 PM 2:37

Re: St. Luke's Episcopal Health System Corporation Section 457(b) Deferred Compensation Plan (the "Plan")

Dear Secretary:

Pursuant to Section 2520.104-23 of the Department of Labor's ("DOL") Regulations, this letter will serve as notice that, with respect to the Plan, to the extent the Plan is subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), the undersigned intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of ERISA, which alternative form of compliance is provided in the aforesaid Regulations Section. It is, however, the position of the undersigned that the Plan is not subject to ERISA as a "church plan" as that term is defined in Section 3(33) of ERISA. However, as a precaution, the undersigned is filing this letter with the DOL should such Plan fail to satisfy the requirements of a church plan.

Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Name and Address of Employer: St. Luke's Episcopal Health System Corporation, P. O. Box 20269, Houston, Texas 77225-0269, Mail Code 4-159.
2. Employer's Employer Identification Number: 76-0536232
3. The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and that there are initially seventeen (17) employees in such Plan.

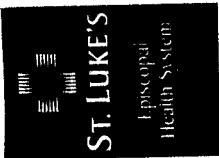
Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide Plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,

St. Luke's Episcopal Health System Corporation

By: Debbie Mahannah  
 Debbie Mahannah

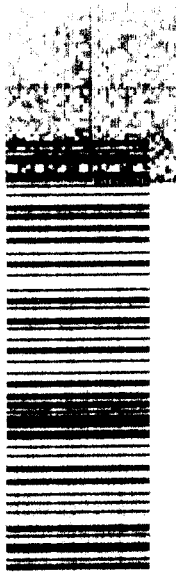
Vice President Human Resources



Employee Benefits  
P.O. Box 20269 MC MC 4-159  
Houston, Texas 77225-0269

Address Service Requested

**CERTIFIED MAIL<sup>TM</sup>**



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