



EMORY

Office of the General Counsel

Representing Emory University
and Emory Healthcare

EBSA/PUBLIC DISCLOSURE

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December 22, 2010

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

Re: 29 CFR 2520.104-23 Compliance Letter

Dear Sir or Madam,

This letter is to comply with 29 CFR 2520.104-23, Alternative Method of Compliance for Pension Plans for Certain Selected Employees. The requested information is as follows:

- 1) **Name of Employer:** Emory Healthcare, Inc.
- 2) **Address of Employer:** 1440 Clifton Road, NE
Atlanta, Georgia 30322
- 3) **FEIN Number:** 58-2137993
- 4) **Declaration:** Emory Healthcare, Inc. maintains one plan for the purpose of providing deferred compensation for a select group of seven management or highly compensated employees.

If you should require a copy of the plan documents or any additional information in regards to this deferred compensation plan, please do not hesitate to contact my office.

Very Truly Yours,

Emory University
Melinda E. Simon
Associate General Counsel



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Emory University
201 Dowman Drive
101 Administration Building
Atlanta, Georgia 30322



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