

EBSA/PUBLIC DISCLOSURE

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December 16, 2010

Top Hat Plan Exemptions
Pension and Welfare Benefits
Administration
Room N-5644, U.S. Department of Labor
200 Constitution Ave., N.W.
Washington, DC 20210

Re: Wood County Hospital - Eligible Deferred Compensation Plan
Our File No. 025917

Gentlemen:

Pursuant to Department of Labor Regulation section 2520.104-23, we are providing you with this letter in order to satisfy the reporting and disclosure requirements of Title I of ERISA with respect to a non-qualified deferred compensation arrangement which Wood County Hospital has established for a select group of its management employees.

As required by Regulation section 2520.104-23, we advise you of the following information:

1. Name and Address of Employer: Wood County Hospital, 950 West Wooster Street, Bowling Green, Ohio 43402
2. Employer ID No.: 34-4440884
3. Name of Plan: Wood County Hospital Eligible Deferred Compensation Plan (aka 457(b) Plan)

Upon request, Wood County Hospital will provide copies of further documentation related to this non-qualified deferred compensation agreement to the Department of Labor.

We understand that by filing this statement, Wood County Hospital will be deemed to have satisfied the reporting and disclosure provisions of Title I of ERISA with respect to the Eligible Deferred Compensation Plan.

Please date-stamp and return the enclosed additional copy of this letter to us in the envelop provided. If any further information is required by the Department, please contact the undersigned.

Very truly yours,


Eric D. Britton

EDB/pac
Enclosure
cc: Stan Kordecki, Wood County Hospital

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