

Sherman & Howard L.L.C.

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EBSA/PUBLIC DISCLOSURE
2011 MAY -9 PM 4:27

May 2, 2011

VIA CERTIFIED MAIL **RETURN RECEIPT REQUESTED**

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

Re: Adoption of Deferred Compensation Plan

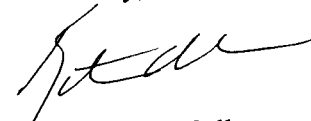
Dear Sir or Madam:

In compliance with Department of Labor Regulation Section 2520.104-23, notice hereby is given that the employer named below has adopted a deferred compensation arrangement for the benefit of a select group of management or highly compensated employees. The information requested by that regulation is as follows:

1. Name and Address of Participating Employer: Craig Hospital
3425 South Clarkson Street
Denver, Colorado 80110
2. Name of Plan: The Craig Hospital Section 457(f) Supplemental Executive Retirement Plan
3. Participating Employer's EIN: 84-0404233
4. Declaration: The employer hereby declares that the deferred compensation plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The employer currently maintains three such plans and this plan currently benefits four employees.

If you have any questions concerning the above, please let me know.

Sincerely,



Kathleen A. Odle

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PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT
OF THE RETURN ADDRESS. FOLD AT DOTTED LINE

CERTIFIED MAIL



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