

June 20, 2011

2011 JUN 29 PM 2:37

**VIA: CERTIFIED MAIL**

Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, DC 20210-0002

Re: St. Jude Children's Research Hospital 457(f) Executive Deferred  
Compensation Agreement ("Plan")

Dear Sir or Madam:

The purpose of this letter is to provide the one time statement authorized under 29 C.F.R. § 2520.104-23, for the alternative form of compliance with the reporting and disclosure requirements of Part I of the Employee Retirement Income Security Act of 1974, as amended ("ERISA") for certain executive employment agreements with deferred compensation provisions. In accordance therewith, the following information is provided:

1. The name and address of St. Jude Children's Research Hospital, the employer in connection with the Plan, is:

St. Jude Children's Research Hospital  
262 Danny Thomas Place  
Memphis, TN 38105

2. The employer identification number of St. Jude Children's Research Hospital is:

62-0646012

3. The Plan consists of the deferred compensation provisions set forth in certain employment agreements. The Plan is intended to be non-qualified, unfunded provisions of deferred compensation for tax purposes and for purposes of Title I of ERISA. The employment agreements with the deferred compensation provisions are maintained for four (4) executives at St. Jude Children's Research Hospital (all highly compensated employees), and are intended to be exempt from the provisions of Parts 2, 3 and 4 of Title I of ERISA. The Plan is intended to comply with the provisions of Section 457(f) of the Internal Revenue Code;



4. St. Jude Children's Research Hospital maintains three (3) non-qualified unfunded arrangements of deferred compensation for a select group of management or highly compensated individuals, one form of which is the Plan identified in this letter. The other two (2) are in the form of employer sponsored plans, and are known as "The St. Jude Children's Research Hospital Faculty Supplemental Retirement Plan" (the "Faculty Supplemental Retirement Plan") and "The St. Jude Children's Research Hospital 457(b) Plan" (the "457(b) Plan"). The Faculty Supplemental Retirement Plan is intended to comply with the provisions of Section 457(f) of the Internal Revenue Code, and the 457(b) Plan is intended to comply with the provisions of Section 457(b) of the Internal Revenue Code; and
5. The effective date of the Plan is June 1, 2011. As of June 1, 2011, the number of employees of St. Jude Children's Research Hospital covered by the Plan (i.e., executives with employee agreements with deferred compensation provisions) is four (4).

The number of employees of St. Jude Children's Research Hospital covered by the Faculty Supplemental Retirement Plan and the 457(b) Plan, as of June 1, 2011, is 192 and 69, respectively.

If additional information is needed with respect to the employment agreements referenced above, or to perfect the alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of ERISA, please contact me.

Sincerely,

Melissa Carlton  
Director, Compensation and Benefits

9598969.7

HR - Bene  
MS 507



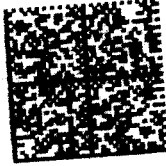
St. Jude Children's  
Research Hospital

AISAC - DAREY Thomas, Founder

**CERTIFIED MAIL**



7010 1060 0002 1827 0559



UNITED STATES POSTAGE  
EAGLE  
FIVE DOLLARS  
\$ 05.59<sup>00</sup>  
02 1M JUN 22 2011  
0004293029  
MAILED FROM ZIP CODE 38105

Top Hat Plan Exemption  
Employee Benefits Security Administratio  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210-0002

2021030002

