



EBSA

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Jill Benton
Legal Assistant
Email: Jill@fw-pc.com

July 14, 2011

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

Re: Quorum, Incorporated
Top Hat Plan Exemption

Dear Sir/Madam:

Please find enclosed a letter from Quorum Incorporated regarding the Thomas G. Rieke Deferred Compensation Agreement and the Todd Szymanski Deferred Compensation Agreement.

If you have any questions, please contact Warren J. Widmayer at (734) 662-0222.

Very truly yours,

FERGUSON & WIDMAYER, P.C.

Jill Benton
Legal Assistant

Enclosure

cc: Quorum, Incorporated

By certified mail with return receipt requested
7001 0360 0000 5875 2262

FERGUSON & WIDMAYER, P.C. 538 North Division Street, Ann Arbor, Michigan 48104
Telephone: (734) 662-0222 | Fax: (734) 662-8884 | Website: www.FW-pc.com

FIRM ATTORNEYS: Larry J. Ferguson, Warren J. Widmayer, Nadia Selim Little, Liam K. Healy, Noah T. Harden
OF COUNSEL: Walter B. Ranney, Nicole Appleberry, Susan M. Friedland

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Employee Benefits Security Administration
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200 Constitution Avenue, NW, N-1513
Washington, DC 20210

Re: Quorum, Incorporated
Top Hat Plan Exemption

To Whom It May Concern:

The following statement is intended to satisfy the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for unfunded pension plans maintained for a select group of management or highly compensated employees, as described in Labor Reg. Section 2520.104-23.

Name of employer: Quorum, Incorporated
Address of employer: 109 Catherine, Ann Arbor, Michigan 48104
EIN: 38-2375713

This employer maintains two plans primarily for the purpose of providing deferred compensation for a select group of highly compensated employees, known as the "THOMAS G. RIEKE DEFERRED COMPENSATION AGREEMENT" and the "TODD SZYMANSKI DEFERRED COMPENSATION AGREEMENT." The plans became effective June 30, 2011. One employee is currently covered by each plan.

Very truly yours,


Christine Golus, Vice President and Treasurer

For: Quorum, Incorporated, Plan Administrator

Dated: 7-5-11

