



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

Re: Memorial Health Center Deferred Compensation Plan

To Whom It May Concern:

Memorial Health Center has established a deferred compensation program for a select group of management or highly compensated employees. This program may constitute as an employee benefit plan or plans under the Employee Retirement Income Security Act of 1974 (ERISA). Therefore, Memorial Health Center desires to assure itself that all applicable requirements of ERISA are met to the extent that it may be determined that the program does constitute such a plan or plans.

We, therefore, enclose a statement as required by DOL Reg. Section 2520.104-23 which provides an alternative method of compliance with the reporting and disclosure requirements of Part 1 or Title 1 of ERISA for unfunded pension plans maintained for a select group of management or highly compensated employees.

47-0408242

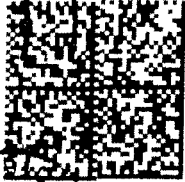
This is a notification for your records. No action is needed on your part.

Respectfully submitted,

A handwritten signature in cursive script that reads 'Cathy Arterburn'.

Cathy Arterburn
VP Human Resources/Employee Health
Memorial Health Center
645 Osage Street
Sidney, NE 69162
308-254-4239

**MEMORIAL
HEALTH CENTER**
645 Osage Street
Sidney, NE 69162
(308) 254-5825



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