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A PROFESSIONAL CORPORATION  
ATTORNEYS AT LAW

May 3, 2012

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Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue NW  
Washington, DC 20210-0001

Re: Tuality Healthcare  
EIN: 93-0430029

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David M. Thompson  
Jennifer N. Warberg\*  
David H. Wilson  
Maryann Yelnosky\*

Dear Sir or Madam:

We represent Tuality Healthcare, an Oregon nonprofit corporation that is a tax-exempt entity under §501(c)(3) of the Internal Revenue Code (Code).

Effective January 1, 1999, Tuality Healthcare adopted the Tuality Healthcare Key Employee Elective Deferred Compensation arrangement, a nonqualified deferred compensation plan for key employees. The primary purpose of the plan was to provide deferred compensation for members of a select group of management or highly compensated employees. This plan covers one participant.

Effective January 1, 2002, Tuality Healthcare adopted the Tuality Healthcare Select Group 457(b) Deferred Compensation Plan, an eligible deferred compensation plan, as defined in §457(b) of the Code. The plan is an arrangement primarily for the purpose of providing deferred compensation for members of a select group of management or highly compensated employees. This plan covers ten participants.

Concurrently with this statement, we are submitting a filing under the Delinquent Filer Voluntary Compliance Program (DFVCP) with respect to the two plans described above, pursuant to the response to Question 18 of the Frequently Asked Questions about the DFVCP on the following web page: [http://www.dol.gov/ebsa/faqs/faq\\_dfvc.html](http://www.dol.gov/ebsa/faqs/faq_dfvc.html).

All attorneys active in Oregon. The symbols denote additional active admissions.

• California † Illinois  
\* Washington ‡ Michigan  
o Idaho  
§ Utah

Retired:  
Robert J. Lee

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Page 2

Pursuant to the DFVCP requirements and 29 C.F.R. §2520.104-23(b), we are also submitting the following information:

Name and address of employer:	Tuality Healthcare 372 S.E. Sixth Avenue, Suite 100 Hillsboro, OR 97123
Employer Identification Number:	93-0430029
Total number of top-hat plans (including the two plans covered by this statement):	4
Total number of participants (including participants in the two plans covered by this statement):	10

Tuality Healthcare will provide documents to the Department of Labor upon request as required by the regulation cited above. If you have questions or comments, or if anything further is required, please let us know.

Very truly yours,

Victoria L. Macpherson

TLM/tlm

cc: Ms. Kathryn L. Ratliffe  
Ms. Melissa Jerome



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BULLARD SWIFT JERAMSTED WILSON

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