

TOP-HAT PLAN EXEMPTION STATEMENT¹

ERISA/PUBLIC NOTICE
2012 DEC -3 PM 2:41

Top-Hat Plan Exemption
PWBA
Room N-5644
U.S. Department of Labor
200 Constitution Ave., NW
Washington, D.C. 20210

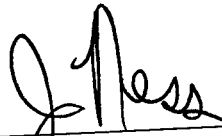
Employer Name: Kootenai Clinic, LLC
Address: 2003 Kootenai Health Way, Coeur d'Alene, ID 83814
Employer EIN: 45-4069155
Name of Plan: Kootenai Clinic 457(b) Plan

The Plan is maintained for a select group of management or highly compensated employees.

Number of Plans: ONE
Number of Employees in Plan(s): Approximately 80

KOOTENAI CLINIC, LLC

By: KOOTENAI HOSPITAL DISTRICT, its sole Member

By: 
Name: Jon Ness
Title: CEO

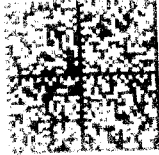
¹ A tax-exempt organization must maintain a 457 plan as a "top-hat plan" within the meaning of ERISA to avoid application of certain ERISA provisions that are inconsistent with the requirements of Code §457. The employer must file this statement to exempt the top-hat plan from ERISA Title I reporting and disclosure requirements. The employer must submit this statement to the DOL no later than 120 days after the plan becomes subject to Part 1 of Title 1 of ERISA. DOL Reg. §2520.104-23(b). A plan generally becomes subject to Part 1 of the Title 1 of ERISA on the later of the date of adoption or the effective date of the plan. See DOL Reg. §2520.104b-2(a)(3). A governmental 457 plan is not subject to ERISA and need not file this statement.

PAINE HAMBLEN
ATTORNEYS
717 W. SPRAGUE AVENUE, STE 1200
SPOKANE, WASHINGTON 99201-3505

71711 1570 0003 3666 9434



71711 1570 0003 3666 9434



U.S. POSTAGE
\$ 05.75
FIRST CLASS PERMIT NO. 1000 SPOKANE, WA

RECEIVED
FEB 21 2011

Top-Hat Plan Exemption
PWBA
Room N-5644
U.S. Department of Labor
200 Constitution Ave., NW
Washington, D.C. 20210

20210