

MUSICK, PEELER & GARRETT

A LAW PARTNERSHIP

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January 11, 1996

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Top Hat Plan Exemption  
Pension and Welfare Benefits  
Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210

Re: Memorial Health Services  
Supplemental Executive Retirement Plan

Dear Sir or Madam:

This office represents Memorial Health Services. In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title 1 of the Employee Retirement Income Security Act of 1974, as amended, for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor regulations, 29 CFR § 2520.104-23, the following information is provided on behalf of Memorial Health Services.

Name and address of employer:

Memorial Health Services  
2801 Atlantic Avenue  
P. O. Box 1428  
Long Beach, California 90801-1428

Employer Identification Number: 95-1643381

Memorial Health Services maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of Plans: 1

Number of Employees in the Plan: 10

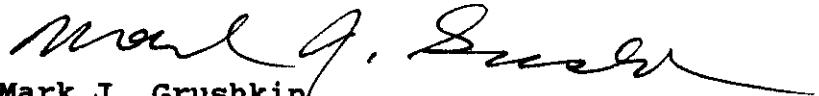
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PUBLIC DISCLOSURE

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If you have any questions or comments regarding this matter, please contact the undersigned.

Very truly yours,



Mark J. Grushkin  
for MUSICK, PEELER & GARRETT

cc: Ms. Patti Ossen

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