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VEDDER PRICE.

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January 24, 2014

**VIA CERTIFIED MAIL**

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

Re: Adoption of Top Hat Plan

Dear Exemption Officer:

In accordance with U.S. Department of Labor Regulations, Section 2520.104-23:

Rush University Medical Center  
1700 West Van Buren Street, Room 132  
Chicago, IL 60612  
EIN: 36-2174823

reports that effective January 1, 2014, it adopted the Rush Executive Retirement Plan (the "Plan"). As of January 1, 2014, 35 employees are participants in the Plan.

The Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. At this time the Medical Center maintains, in addition to the Plan, one other open Top Hat Plan – the Rush University Medical Center 457(b) Supplemental Retirement Savings Plan – and two frozen Top Hat Plans: the Rush University Medical Center Supplemental Executive Retirement Plan and the Rush University Medical Center Supplemental Retirement Plan.

A copy of the Plan document will be provided to the U.S. Department of Labor upon request.

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If any additional information is required, please communicate with the undersigned.

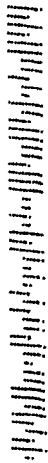
Very truly yours,



Thomas G. Hancuch

TGH/gdg

cc: Patricia S. O'Neil  
Katharine E. Struck



**FRANKLIN** CHICAGO, ILLINOIS 60601-100



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