**WASHINGTON SQUARE
HEALTH FOUNDATION, INC.**

May 15, 2003

Top Hat Plan Exemption
Pension and Welfare
Benefits Administration
Room N-5669
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20010

Re: Top Hat Plan of Washington Square Health Foundation

Dear Sir:

The following information is provided on behalf of Washington Square Health Foundation (the "Company"), in accordance with Department of Labor Regulation § 2520.104-23 for the purpose of complying with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended. As of the date of this letter, the Company maintains the following plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees of the Company ("top hat plans"):

Employer: Washington Square Health Foundation
875 North Michigan Avenue, Suite 3516
Chicago, Illinois 60611

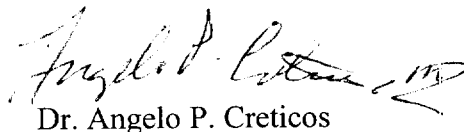
EIN: 36-1210140

Number of top hat plans: 1

Number of employees in top hat plan: 1

If you require any further information, please contact the undersigned.

Very truly yours,

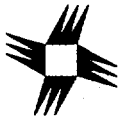


Dr. Angelo P. Creticos

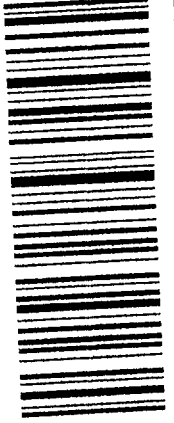
President

875 N. MICHIGAN AVE., SUITE 3516, CHICAGO, IL 60611-1901

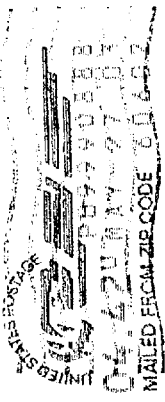
**WASHINGTON SQUARE
HEALTH FOUNDATION, INC.**



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