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EMPLOYEE BENEFITS LAW

CHANG  
RUTHENBERG  
& LONG  
LAW CORPORATION

November 26, 1997

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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: Sutter/CHS Deferred Compensation Plans

Dear Sir or Madam:

The purpose of this letter is to update the statements previously filed pursuant to Department of Labor regulations section 2520.104-23, with respect to the unfunded deferred compensation plans maintained by Sutter Health and by California Healthcare System, which merged into Sutter Health in 1996. Each corporation had previously filed top hat plan statements pursuant to this regulations in a timely manner in the past. The updated information is as follows.

The employer is Sutter Health/California Healthcare System (dba "Sutter/CHS"), One Capitol Mall, Sacramento, California 95814. The employer's identification number is 94-2788907.

The employer maintains these plans as plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The employer maintains five such plans and such plans currently cover 134 employees (the organization has about 32,000 employees).

Let me know if you need any additional information.

Very truly yours,

Kenneth W. Ruthenberg, Jr.

KWR/clm

cc: Bob Barker

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SH/EC/LtDOL/TopHatAmnd

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