FIRST AMENDMENT
HACKLEY HOSPITAL
RETIREE HEALTH REIMBURSEMENT PLAN

FIRST AMENDMENT to the above plan made this 31st day of March, 2008, by Hackley Hospital (the Employer).

1. Recitation. The Employer established a grantor trust utilized to provide assets against its potential liability for Code Section 105(h) health reimbursement benefits. It did not intend to fund the Plan or restrict the assets of the Trust from forming part of the general assets of the Hospital or to operate the Trust as a VEBA. It reserved the right to amend the Plan retroactively in Section 10.1.

2. Amendment. The Plan is amended as follows:

1.3 Compliance With Law.

This document is intended to establish a qualified health reimbursement account under Section 105(h) and a grantor trust adopted by the Hospital in the performance of its exempt functions under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, ("Code") and an "unfunded" employee welfare benefit plan under the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended, and all Regulations issued under the Code and ERISA ("Regulations").

11.3 Termination Distribution.

Upon termination of the Plan, remaining assets shall be applied or distributed as follows: Assets, upon termination, may:

(a) Transfer. Be transferred to another plan or arrangement or be used to purchase, by insurance or other contract, benefits permitted under a health reimbursement arrangement for Participants (and Dependents) at the date of termination.

(b) Benefits. Be utilized to pay benefits in the order submitted.

The application or distribution of assets shall not discriminate in favor of Highly Compensated or Key Employees.

11.4 Reversion

The Employer may receive an amount from the Plan upon termination following satisfaction of all benefit claims submitted prior to termination.

The Employer has caused this Amendment to be signed by an authorized officer on the date first written above.

HACKLEY HOSPITAL

[Signature]