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Form 990

Return of Organization Exempt From Income Tax

2008

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

► The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2008 calendar year, or tax year beginning 07-01-2008 and ending 06-30-2009

B Check if applicable

Address change

Name change

Initial return

Termination

Amended return

Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization Duluth Clinic Ltd	D Employer identification number 41-0883623
E Telephone number (218) 786-1421	
Doing Business As	G Gross receipts \$ 377,344,001
Number and street (or P O box if mail is not delivered to street address) 400 East Third Street	Room/suite
F Name and address of Principal Officer Barbara Johnson CFO 407 East Third Street Duluth, MN 55805	

I Tax-exempt status 501(c) (3) ► (Insert no) 4947(a)(1) or 527

J Web site: ► www.smdc.org

H(a) Is this a group return for affiliates? Yes NoH(b) Are all affiliates included? Yes No
(If "No," attach a list. See instructions.)

H(c) Group Exemption Number ►

K Type of organization Corporation trust association other ►

L Year of Formation 1915 M State of legal domicile MN

Part I Summary

1 Briefly describe the organization's mission or most significant activities WE ARE HERE TO SERVE PATIENTS		
2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets		
3 Number of voting members of the governing body (Part VI, line 1a)	3	14
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	0
5 Total number of employees (Part V, line 2a)	5	4,079
6 Total number of volunteers (estimate if necessary)	6	0
7a Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a	583,791
b Net unrelated business taxable income from Form 990-T, line 34	7b	374,983

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	2,188,792	2,756,280
9 Program service revenue (Part VIII, line 2g)	525,202,876	367,825,693
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	5,804,033	-6,743,080
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	689,326	1,695,867
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	533,885,027	365,534,760

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12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	533,885,027	365,534,760
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	102,320	4,034
14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	356,088,039	235,429,756
16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b (Total fundraising expenses, Part IX, column (D), line 25 0)		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	202,943,228	140,965,572
18 Total expenses—add lines 13-17 (must equal Part IX, line 25, column (A))	559,133,587	376,399,362
19 Revenue less expenses Subtract line 18 from line 12	-25,248,560	-10,864,602

	Beginning of Year	End of Year
20 Total assets (Part X, line 16)	2,064,939,352	2,284,702,888
21 Total liabilities (Part X, line 26)	2,272,061,238	2,533,608,762
22 Net assets or fund balances Subtract line 21 from line 20	-207,121,886	-248,905,874

Part II Signature Block

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

2010-05-14
Signature of officer
BARBARA JOHNSON CFO
Type or print name and title

Paid Preparer's Use Only	Preparer's signature ►	Date	Check if self-employed ► <input type="checkbox"/>	Preparer's PTIN (See Gen Inst)
	Firm's name (or yours if self-employed), address, and ZIP + 4 ► ERNST & YOUNG US LLP 75 BEATTIE PLACE SUITE 800 GREENVILLE, SC 29601		EIN ►	Phone no ► (864) 242-5740

May the IRS discuss this return with the preparer shown above? (See instructions) Yes No

Part III Statement of Program Service Accomplishments (See the instructions.)

1 Briefly describe the organization's mission

WE ARE HERE TO SERVE PATIENTS

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No
If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting or make significant changes in how it conducts any program services? Yes No
If "Yes," describe these changes on Schedule O

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses
Section 501(c)(3) and (4) organizations and 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code) (Expenses \$ 253,457,426 including grants of \$ 4,034) (Revenue \$ 286,505,051)
SEE SCHEDULE O

4b (Code) (Expenses \$ 62,466,440 including grants of \$) (Revenue \$ 81,320,642)
SEE SCHEDULE O

4c (Code) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe in Schedule O)
(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses \$ 315,923,866 Must equal Part IX, Line 25, column (B).

Part IV Checklist of Required Schedules

1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A

2 Is the organization required to complete Schedule B, Schedule of Contributors?

3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

4 Section 501(c)(3) organizations Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II

5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III

6 Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I

7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," complete Schedule D, Part II

8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III

9 Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV

10 Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V

11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable

12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII

13 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

14a Did the organization maintain an office, employees, or agents outside of the U.S.?

- b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? If "Yes," complete Schedule F, Part I

15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II

16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III

17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I

18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II

19 Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III

20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H

21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II

22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III

23 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J

24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25

- b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?
- c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?
- d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?

25a Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I

25b Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I

26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II

27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III

	Yes	No
1	Yes	
2	Yes	
3		No
4		No
5		
6		No
7		No
8		No
9		No
10		No
11	Yes	
12		No
13		No
14a		No
14b		No
15		No
16		No
17		No
18		No
19		No
20		No
21		No
22		No
23	Yes	
24a	Yes	
24b		No
24c		No
24d		No
25a		No
25b		No
26		No
27		No

Part IV Checklist of Required Schedules (Continued)

28 During the tax year, did any person who is a current or former officer, director, trustee, or key employee

- a** Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? If "Yes," complete Schedule L, Part IV
- b** Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV
- c** Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? If "Yes," complete Schedule L, Part IV

29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M

30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M

31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I

32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II

33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations section 301 7701-2 and 301 7701-3? If "Yes," complete Schedule R, Part I

34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1

35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2

36 501(c)(3) organizations Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2

37 Did the organization conduct more than 5 percent of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI

	Yes	No
28a		No
28b		No
28c		No
29		No
30		No
31		No
32	Yes	
33	Yes	
34	Yes	
35	Yes	
36		No
37		No

Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, <i>Annual Summary and Transmittal of U.S. Information Returns</i> . Enter -0- if not applicable	1a 268	
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b 0	
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	Yes	
2a	Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return	2a 4,079	
2b	If at least one is reported in 2a, did the organization file all required federal employment tax returns? <i>Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return.</i>	Yes	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		
3b	If "Yes," has it filed a Form 990-T for this year? <i>If "No," provide an explanation in Schedule O</i>		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		
4b	If "Yes," enter the name of the foreign country <u>CJ</u> See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts .		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a No	
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b No	
5c	If "Yes," to 5a or 5b, did the organization file Form 8886-T, <i>Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction</i> ?		
6a	Did the organization solicit any contributions that were not tax deductible?	6a No	
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	<i>Organizations that may receive deductible contributions under section 170(c).</i>		
7a	Did the organization provide goods or services in exchange for any quid pro quo contribution of \$75 or more?	7a No	
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c No	
7d	If "Yes," indicate the number of Forms 8282 filed during the year		
7e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f No	
7g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		
7h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		
8	<i>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</i> Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8 No	
9	<i>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.</i>		
9a	Did the organization make any taxable distributions under section 4966?	9a No	
9b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	<i>Section 501(c)(7) organizations.</i> Enter		
10a	Initiation fees and capital contributions included on Part VIII, line 12	10a No	
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b No	
11	<i>Section 501(c)(12) organizations</i> Enter		
11a	Gross income from members or shareholders	11a No	
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b No	
12a	<i>Section 4947(a)(1) non-exempt charitable trusts.</i> Is the organization filing Form 990 in lieu of Form 1041?	12a No	
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b No	

Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)
Section A. Governing Body and Management

	Yes	No
For each "Yes" response to lines 2-7 below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.		
1a Enter the number of voting members of the governing body . . .	1a	14
b Enter the number of voting members that are independent . . .	1b	0
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	No
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3	No
4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4	No
5 Did the organization become aware during the year of a material diversion of the organization's assets?	5	No
6 Does the organization have members or stockholders?	6	No
7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a	Yes
b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b	Yes
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
a the governing body?	8a	Yes
b each committee with authority to act on behalf of the governing body?	8b	Yes
9a Does the organization have local chapters, branches, or affiliates?	9a	No
b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	9b	
10 Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	10	Yes
11 Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	11	No

Section B. Policies

	Yes	No
12a Does the organization have a written conflict of interest policy? If "No", go to line 13	12a	Yes
b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes
c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	Yes
13 Does the organization have a written whistleblower policy?	13	Yes
14 Does the organization have a written document retention and destruction policy?	14	Yes
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision		
a The organization's CEO, Executive Director, or top management official?	15a	Yes
b Other officers or key employees of the organization?	15b	Yes
Describe the process in Schedule O		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	Yes
b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable Federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b	Yes

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed DE, MN, ND, WI

18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c) (3)s only) available for public inspection. Indicate how you make these available. Check all that apply
 own website another's website upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. See Additional Data Table

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization
 BARBARA JOHNSON CFO
 407 East Third Street
 Duluth, MN 55805
 (218) 786-1421

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Section A Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed.

* List all of the organization's **current** officers, directors, trustees (whether individuals or organizations) and key employees regardless of amount of compensation, and current key employees Enter -0- in columns (D), (E), and (F) if no compensation was paid

* List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations

* List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations

* List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

Check this box if the organization did not compensate any officer, director, trustee or key employee.

Part VII Continued

2 Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization **552**

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual	3 Yes	
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	4 Yes	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If "Yes," complete Schedule J for such person	5	No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization

(A) Name and business address	(B) Description of services	(C) Compensation
MAX GRAY CONSTRUCTION INC P O BOX 689 MILWAUKEE, MN 55746	CONSTR & REMODELING	1,848,656
UNIVERSAL TRANSCRIPTION 4144 ANDLER RD DULUTH, MN 55803	TRANSCRIPTION	1,288,328
AIM HEALTHCARE SERVICES INC P O BOX 292377 SUPERIOR, TN 37229	PRO EMPLOYMENT SEV	1,166,303
A L PARTNERSHIP LLP 1425 TOWER AVE MINNEAPOLIS, WI 54801505	ARCHITECTURE	989,107
HEALTH BILLING SYSTEMS LLP 14700 28TH AVE N STE 20 PLYMOUTH, MN 55447	BILLING SERVICES	713,760

2 Total number of independent contractors (including those in 1) who received more than \$100,000 in compensation from the organization

Part
VIII

Statement of Revenue

		(A) Total Revenue	(B) Related or Exempt Function Revenue	(C) Unrelated Business Revenue	(D) Revenue Excluded from Tax under IRC 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a Federated campaigns . . . 1a _____				
	b Membership dues 1b _____				
	c Fundraising events 1c _____				
	d Related organizations . . . 1d _____				
	e Government grants (contributions) 1e _____ 1,477,890				
	f All other contributions, gifts, grants, and similar amounts not included above _____ 1f _____	1,278,390			
	g Noncash contributions included in lines 1a-1f \$ _____				
	h Total (Add lines 1a-1f) 1f _____	2,756,280			
Program Service Revenue	2a Patient Revenue Business Code 621,400	286,505,051	286,291,612	213,439	
	b Patient Revenue - Innovis 621,400	81,320,642	80,981,562	339,080	
	c _____				
	d _____				
	e _____				
	f All other program service revenue _____				
	g Total. Add lines 2a-2f ► \$ 367,825,693				
	3 Investment income (including dividends, interest other similar amounts) 3 _____	5,008,618			5,008,618
4 Income from investment of tax-exempt bond proceeds 4 _____	0				
5 Royalties 5 _____	0				
6a Gross Rents (i) Real 4,000 b Less rental expenses _____ c Rental income or (loss) 4,000 d Net rental income or (loss) 6a _____		4,000		4,000	
7a Gross amount from sales of assets other than inventory (i) Securities 57,543 b Less cost or other basis and sales expenses 11,699,676 c Gain or (loss) -11,699,676 d Net gain or (loss) 7a _____		-11,751,698		-11,751,698	
8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 Attach Schedule G if total exceeds \$15,000 a _____ b Less direct expenses . . . b _____ c Net income or (loss) from fundraising events 8a _____		0			
9a Gross income from gaming activities See part IV, line 19 Complete Schedule G if total exceeds \$15,000 a _____ b Less direct expenses . . . b _____ c Net income or (loss) from gaming activities 9a _____		0			
10a Gross sales of inventory, less returns and allowances a _____ b Less cost of goods sold . . . b _____ c Net income or (loss) from sales of inventory 10a _____		0			
Miscellaneous Revenue 11a CAFETERIA REVENUE DC & INNOVIS 812,930 b PARKING REVENUE 722,210 c Tower Rental 532,000 d All other revenue _____ e Total. Add lines 11a-11d \$ 1,691,867	516,178			516,178	
12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e 12 _____	365,534,760	367,273,174	583,791	-5,078,485	

Part IX Statement of Functional Expenses**Section 501(c)(3) and 501(c)(4) organizations must complete all columns.****All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).**

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U S See Part IV, line 21	4,034	4,034		
2 Grants and other assistance to individuals in the U S See Part IV, line 22	0			
3 Grants and other assistance to governments, organizations and individuals outside the U S See Part IV, lines 15 and 16	0			
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees	15,273,442	14,615,088	658,354	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	298,044		298,044	
7 Other salaries and wages	185,669,185	162,787,668	298,044	
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	10,634,436	9,355,625	1,278,811	
9 Other employee benefits	14,371,318	17,803,144	-3,431,826	
10 Payroll taxes	9,183,331	8,141,885	1,041,446	
11 Fees for services (non-employees)				
a Management	0			
b Legal	437,829	15,915	421,914	
c Accounting	139,345		139,345	
d Lobbying	0			
e Professional fundraising See Part IV, line 17 . . .	0			
f Investment management fees	535,578		535,578	
g Other	3,499,192	3,225,402	273,790	
12 Advertising and promotion	752,886	5,575	747,311	
13 Office expenses	49,359,564	47,428,436	1,931,128	
14 Information technology	3,779,423	872,720	2,906,703	
15 Royalties	0			
16 Occupancy	8,161,078	2,081,710	6,079,368	
17 Travel	1,288,141	921,933	366,208	
18 Payments of travel or entertainment expenses for any Federal, state or local public officials	0			
19 Conferences, conventions and meetings	971,669	511,903	459,766	
20 Interest	5,696,947	2,682	5,694,265	
21 Payments to affiliates	86,444	86,444		
22 Depreciation, depletion, and amortization	13,104,312	1,933,726	11,170,586	
23 Insurance	3,350,737	2,895,131	455,606	
24 Other expenses—Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
a Bad Debt Expense	15,104,851	16,112,979	-1,008,128	
b Purchased Services	21,331,818	17,905,935	3,425,883	
c Minnesota Care Tax	3,104,570	3,104,290	280	
d MD Allowances	1,646,992	1,638,519	8,473	
e CONTRACT SERVICE-MAINTENANCE	2,663,702	1,598,177	1,065,525	
f All other expenses	5,950,494	2,874,945	3,075,549	
25 Total functional expenses. Add lines 1 through 24f	376,399,362	315,923,866	60,475,496	0
26 Joint Costs. Check <input type="checkbox"/> if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year	(B) End of year
Assets			
1	Cash—non-interest-bearing	13,589,530	1 8,310,988
2	Savings and temporary cash investments	6,225,419	2 2,229,377
3	Pledges and grants receivable, net	3	
4	Accounts receivable, net	82,962,419	4 18,343,137
5	Receivables from current and former officers, directors, trustees, key employees or other related parties <i>Complete Part II of Schedule L</i>	5	
6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) <i>Complete Part II of Schedule L</i>	6	
7	Notes and loans receivable, net	1,582,917,504	7 2,087,070,308
8	Inventories for sale or use	6,551,991	8 1,970,538
9	Prepaid expenses and deferred charges	3,806,648	9 625,734
10a	Land, buildings, and equipment cost basis	10a 215,232,357	
b	Less accumulated depreciation <i>Complete Part VI of Schedule D</i>	10b 74,845,624	327,647,599 10c 140,386,733
11	Investments—publicly traded securities	13,917,389	11 12,494,313
12	Investments—other securities See Part IV, line 11 <i>Complete Part VII of Schedule D</i>	10,085,596	12 8,189,169
13	Investments—program-related See Part IV, line 11 <i>Complete Part VIII of Schedule D</i>	13	
14	Intangible assets	14	
15	Other assets See Part IV, line 11 <i>Complete Part IX of Schedule D</i>	17,235,257	15 5,082,591
16	Total assets. Add lines 1 through 15 (must equal line 34)	2,064,939,352	16 2,284,702,888
17	Accounts payable and accrued expenses	56,664,451	17 22,102,579
18	Grants payable	18	
19	Deferred revenue	645,572	19 0
20	Tax-exempt bond liabilities	366,898,695	20 209,866,893
21	Escrow account liability <i>Complete Part IV of Schedule D</i>	21	
22	Payable to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons <i>Complete Part II of Schedule L</i>	22	
23	Secured mortgages and notes payable to unrelated third parties	15,399,635	23 7,346,928
24	Unsecured notes and loans payable	24	
25	Other liabilities <i>Complete Part X of Schedule D</i>	1,832,452,885	25 2,294,292,362
26	Total liabilities. Add lines 17 through 25	2,272,061,238	26 2,533,608,762
Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
27	Unrestricted net assets	-207,121,886	27 -248,905,874
28	Temporarily restricted net assets	28	
29	Permanently restricted net assets	29	
Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
30	Capital stock or trust principal, or current funds	30	
31	Paid-in or capital surplus, or land, building or equipment fund	31	
32	Retained earnings, endowment, accumulated income, or other funds	32	
33	Total net assets or fund balances	-207,121,886	33 -248,905,874
34	Total liabilities and net assets/fund balances	2,064,939,352	34 2,284,702,888
Net Assets or Fund Balances			

Part XI Financial Statements and Reporting

		Yes	No
1	Accounting method used to prepare the Form 990 <input type="checkbox"/> cash <input checked="" type="checkbox"/> accrual <input type="checkbox"/> other		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a	No
b	Were the organization's financial statements audited by an independent accountant?	2b	No
c	If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	No
b	If "Yes," did the organization undergo the required audit or audits?	3b	

SCHEDULE A
(Form 990 or 990EZ)**Public Charity Status and Public Support****2008**Department of the Treasury
Internal Revenue Service**To be completed by all section 501(c)(3) organizations and section 4947(a)(1)
nonexempt charitable trusts.****Attach to Form 990 or Form 990-EZ. See separate instructions.****Open to Public
Inspection****Name of the organization**

Duluth Clinic Ltd

Employer identification number

41-0883623

Part I Reason for Public Charity Status (to be completed by all organizations) (See Instructions)

The organization is not a private foundation because it is (Please check only one organization)

1 A church, convention of churches, or association of churches described in **Section 170(b)(1)(A)(i)**.

2 A school described in **Section 170(b)(1)(A)(ii)**. (Attach Schedule E)

3 A hospital or a cooperative hospital service organization described in **Section 170(b)(1)(A)(iii)**. (Attach Schedule H)

4 A medical research organization operated in conjunction with a hospital described in **Section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state

5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **Section 170(b)(1)(A)(iv)**. (Complete Part II)

6 A federal, state, or local government or governmental unit described in **Section 170(b)(1)(A)(v)**.

7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **Section 170(b)(1)(A)(vi)** (Complete Part II)

8 A community trust described in **Section 170(b)(1)(A)(vi)** (Complete Part II)

9 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **Section 509(a)(2)**. (Complete Part III)

10 An organization organized and operated exclusively to test for public safety See **Section 509(a)(4)**. (See instructions)

11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **Section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h

e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

(i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization?

(ii) a family member of a person described in (i) above?

(iii) a 35% controlled entity of a person described in (i) or (ii) above?

h Provide the following information about the organizations the organization supports

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(i) Name of Supported Organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (See Instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of support?
			Yes	No	Yes	No	Yes	No	
Total									

Part II Support Schedule for Organizations Described in IRC 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, or 8 of Part I.)
Public Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add line 1-3						
5 The portion of total contribution by each person (other than a government unit or publicly supported organization) included on line 1 that exceed 2% of the amount shown on line 11, column (f)						
6 Public Support subtract line 5 from line 4						

Total Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 Total Support (Add lines 7 through 10)						
12 Gross receipts from related activities, etc (See instructions)					12	

13 First Five Years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here**

**Computation of Public Support Percentage**

14 Public Support Percentage for 2008 (line 6 column (f) divided by line 11 column (f))	14	
15 Public Support Percentage for 2007 Schedule A, Part IV-A, line 26f	15	
16a 33 1/3% Test - 2008. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization		
b 33 1/3% Test - 2007. If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization		
17a 10% Facts and Circumstances Test - 2008. If the organization did not check a box on line 13, 16a, or 16b and line 14 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here . Explain in Part IV how the organization meets the "facts and circumstances" test. The organization qualifies as a publicly supported organization		
b 10% Facts and Circumstances Test - 2007. If the organization did not check a box on line 13, 16a, 16b, or 17a and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here . Explain in Part IV how the organization meets the "facts and circumstances" test. The organization qualifies as a publicly supported organization		
18 Private Foundation. If the organization did not check the box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions		

Part III Support Schedule for Organizations Described in IRC 509(a)(2)
 (Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total Add lines 1-5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
c Total of lines 7a and 7b						
8 Public Support (Subtract line 7c from line 6)						

Total Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after 30 June, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total Support (Add lines 9, 10c, 11 and 12)						
14 First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here						►

Computation of Public Support Percentage

15 Public Support Percentage for 2008 (line 8 column (f) divided by line 13 column (f))	15
16 Public Support Percentage for 2007 Schedule A, Part IV-A, line 27g	16

Computation of Investment Income Percentage

17 Investment Income Percentage for 2008 (line 10c column (f) divided by line 13 column (f))	17
18 Investment Income Percentage from 2007 Schedule A, Part IV-A, line 27h	18
19a 33 1/3% Tests - 2008. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization	►
b 33 1/3% Tests - 2007. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization	►
20 Private Foundation If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions	►

Part IV **Supplemental Information.** Complete this part to provide the information required by Part II, line 10; Part II, line 17a or 17b, or Part III, line 12. Provide any other additional information. (see instructions)

Facts and Circumstances Test

2008

Open to Public
Inspection**SCHEDULE D**
(Form 990)**Supplemental Financial Statements**

► Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

Department of the Treasury
Internal Revenue Service**Name of the organization**

Duluth Clinic Ltd

Employer identification number

41-0883623

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate Contributions to (during year)		
3 Aggregate Grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply)

Preservation of land for public use (e.g., recreation or pleasure) Preservation of an historically important land area

Protection of natural habitat Preservation of certified historic structure

Preservation of open space

2 Complete lines 2a-2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Year
2a	
2b	
2c	
2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ►

4 Number of states where property subject to conservation easement is located ►

5 Does the organization have a written policy regarding the periodic monitoring, inspection, violations, and enforcement of the conservation easements it holds?

Yes No

6 Staff or volunteer hours devoted to monitoring, inspecting and enforcing easements during the year ►

7 Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the year ► \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)?

Yes No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1 ► \$

(ii) Assets included in Form 990, Part X ► \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items

a Revenues included in Form 990, Part VIII, line 1 ► \$

b Assets included in Form 990, Part X ► \$

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply)

a Public exhibition d Loan or exchange programs
 b Scholarly research e Other
 c Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Trust, Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain why in Part XIV and complete the following table

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21? Yes No

b If "Yes," explain the arrangement in Part XIV

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current Year	(b) Prior Year	(c) Two Years Back	(d) Three Years Back	(e) Four Years Back
1a Beginning of year balance					
b Contributions					
c Investment earnings or losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the year end balance held as

a Board designated or quasi-endowment ►
 b Permanent endowment ►
 c Term endowment ►

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

(i) unrelated organizations
 (ii) related organizations

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIV the intended uses of the organization's endowment funds

Yes	No
3a(i)	
3a(ii)	
3b	

Part VI Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land	3,858,131			3,858,131
b Buildings	198,236,205	66,628,663		131,607,542
c Leasehold improvements				
d Equipment	12,909,582	7,685,010		5,224,572
e Other	228,439	531,951		-303,512
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).) ►				140,386,733

Part VII Investments—Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Financial derivatives and other financial products		
Closely-held equity interests		
Other NET EQUITY SANDSTONE - PINE	733,704	F
Other INVESTMENT IN MDMC	2,300,000	F
Other NET EQUITY GREAT FALLS MT	5,155,465	F
Total. (Column (b) should equal Form 990, Part X, col (B) line 12.) ►		

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total. (Column (b) should equal Form 990, Part X, col (B) line 13.) ►		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
Deferred Financial Expense	4,389,542
Interest Swap Asset	693,049
Total. (Column (b) should equal Form 990, Part X, col.(B) line 15.)	...

Part X Other Liabilities. See Form 990, Part X, line 25.

(a) Description of Liability	(b) Amount
Federal Income Taxes	0
Short Term Debt	1,529,978
Miscellaneous Liabilities	23,509,862
Due to Affiliates	2,269,252,522
Total. (Column (b) should equal Form 990, Part X, col (B) line 25.) ►	2,294,292,362

In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1
2	Total expenses (Form 990, Part IX, column (A), line 25)	2
3	Excess or (deficit) for the year Subtract line 2 from line 1	3
4	Net unrealized gains (losses) on investments	4
5	Donated services and use of facilities	5
6	Investment expenses	6
7	Prior period adjustments	7
8	Other (Describe in Part XIV)	8
9	Total adjustments (net) Add lines 4 - 8	9
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12	
a	Net unrealized gains on investments	2a
b	Donated services and use of facilities	2b
c	Recoveries of prior year grants	2c
d	Other (Describe in Part XIV)	2d
e	Add lines 2a through 2d	2e
3	Subtract line 2e from line 1	3
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1	
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a
b	Other (Describe in Part XIV)	4b
c	Add lines 4a and 4b	4c
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)	5

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1
2	Amounts included on line 1 but not on Form 990, Part IX, line 25	
a	Donated services and use of facilities	2a
b	Prior year adjustments	2b
c	Losses reported on Form 990, Part IX, line 25	2c
d	Other (Describe in Part XIV)	2d
e	Add lines 2a through 2d	2e
3	Subtract line 2e from line 1	3
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:	
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a
b	Other (Describe in Part XIV)	4b
c	Add lines 4a and 4b	4c
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)	5

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part XIV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b

Identifier	Return Reference	Explanation
FIN 48 FOOTNOTE	FORM 990, SCHEDULE D, PART X	THE DULUTH CLINIC LTD 'S FINANCIAL STATEMENTS WERE AUDITED BY AN INDEPENDENT ACCOUNTANT AS PART OF ESSENTIA HEALTH'S CONSOLIDATED FINANCIAL STATEMENTS DURING 2008, ESSENTIA ADOPTED FASB INTERPRETATION NO 48, ACCOUNTING FOR UNCERTAINTY IN INCOME TAX - AN INTERPRETATION OF FASB STATEMENT NO 109, ACCOUNTING FOR INCOME TAXES THE ADOPTING OF THIS INTERPRETATION HAD NO MATERIAL IMPACT ON THE CONSOLIDATED FINANCIAL STATEMENTS

2008

Open to Public
Inspection**Schedule J**
(Form 990)**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
► Attach to Form 990. To be completed by organizations that answered "Yes" to Form 990, Part IV, line 23.

Department of the Treasury
Internal Revenue Service**Name of the organization**

Duluth Clinic Ltd

Employer identification number

41-0883623

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items

<input type="checkbox"/> First class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence
<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)

b If line 1a is checked, did the organization follow a written policy regarding payment or reimbursement or provision of all the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply

<input checked="" type="checkbox"/> Compensation committee	<input checked="" type="checkbox"/> Written employment contract
<input checked="" type="checkbox"/> Independent compensation consultant	<input type="checkbox"/> Compensation survey or study
<input type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee

4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a

a Receive a severance payment or change of control payment?
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?
c Participate in, or receive payment from, an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III

501(c)(3) and 501(c)(4) organizations only must complete lines 5-8.

5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of

a The organization?

b Any related organization?

If "Yes," to line 5a or 5b, describe in Part III

6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of

a The organization?

b Any related organization?

If "Yes," to line 6a or 6b, describe in Part III

7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs. section 53.4958-4(a)(3)? If "Yes," describe in Part III

	Yes	No
1b		
2		
4a	Yes	
4b	Yes	
4c		No
5a		No
5b		No
6a		No
6b		No
7		No
8		No

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations described in the instructions on row (ii). Do not list any individuals that are not listed on Form 990, Part VII

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 14.

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also complete this part for any additional information.

Software ID:
Software Version:
EIN: 41-0883623
Name: Duluth Clinic Ltd

Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
	(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
Thomas G Patnoe	(i) 475,004 (ii) 0	0	0	44,355 0	23,647 0	543,006 0	255,780 0
Michael C Metcalf	(i) 307,099 (ii) 0	72,968 0	0	48,490 0	24,248 0	452,805 0	221,307 0
Robert J Norman	(i) 0 (ii) 379,275	0	0	0 78,382	0 31,888	0 661,502	0 255,638
Joseph A Bianco	(i) 263,539 (ii) 0	0	0	22,500 0	21,380 0	307,419 0	150,048 0
Rahul Aggarwal MD	(i) 429,823 (ii) 0	0	0	22,500 0	23,528 0	475,851 0	0 0
David G Alexander MD	(i) 896,969 (ii) 0	0	0	22,500 0	18,181 0	937,650 0	0 0
Laura Boehlke Bray MD	(i) 265,938 (ii) 6,300	0	0	22,500 0	3,176 0	291,614 6,300	143,419 800
Janus D Butcher MD	(i) 305,754 (ii) 0	0	0	22,500 0	23,443 0	351,697 0	0 0
Albert J Deibebe MD	(i) 704,528 (ii) 0	0	0	22,500 0	25,311 0	752,339 0	0 0
Thomas E Elliott MD	(i) 296,534 (ii) 0	0	0	22,500 0	11,417 0	330,451 0	0 0
Jeffrey S Engelsgjerd MD	(i) 464,617 (ii) 0	0	0	22,500 0	24,047 0	511,164 0	0 0
Jeffrey S Garland MD	(i) 295,519 (ii) 0	0	0	22,500 0	20,906 0	338,925 0	166,038 0
Kenneth L Irons MD	(i) 380,526 (ii) 0	0	0	22,500 0	19,910 0	422,936 0	0 0
Scott W Johnson MD	(i) 503,535 (ii) 0	0	0	22,500 0	25,978 0	552,013 0	0 0
Thomas E Kaiser MD	(i) 1,045,763 (ii) 0	0	0	22,500 0	20,846 0	1,089,109 0	538,781 0
Donald A Muzzi MD	(i) 595,328 (ii) 0	0	0	22,500 0	23,538 0	641,366 0	0 0
Daniel E Nikcevich MD	(i) 595,308 (ii) 0	0	0	22,500 0	21,859 0	639,667 0	0 0
Anne C Stephen MD	(i) 131,719 (ii) 0	0	0	12,662 0	21,700 0	166,081 0	0 0
Timothy D Zager MD	(i) 272,461 (ii) 0	0	0	22,500 0	17,051 0	312,012 0	0 0
Cynthia G Sorenson	(i) 174,853 (ii) 0	13,962 0	9,261 0	27,868 0	23,745 0	249,689 0	0 0
Michael G Motley	(i) 176,718 (ii) 0	16,296 0	0	30,374 0	25,418 0	248,806 0	0 0
Michael F McAvoy	(i) 173,099 (ii) 0	14,472 0	0	23,848 0	17,658 0	229,077 0	0 0
Troy D Erickson MD	(i) 1,289,870 (ii) 0	0	0	22,500 0	22,538 0	1,334,908 0	663,214 0
Peter E Person	(i) 775,545 (ii) 0	206,956 0	93,375 0	418,189 0	29,248 0	1,523,313 0	754,065 0
Michael A Gibbons MD	(i) 1,003,625 (ii) 0	0	0	22,500 0	18,678 0	1,044,803 0	517,712 0
Jeffrey F Klassen MD	(i) 917,143 (ii) 0	0	0	22,500 0	23,925 0	963,568 0	476,850 0
Frederick B Harris MD	(i) 910,701 (ii) 0	0	0	0 0	22,924 0	933,625 0	0 0
David H Amundson	(i) 7,725 (ii) 0	8,032 0	412,715 0	0 0	13,288 0	441,760 0	218,885 0

Schedule K
(Form 990)

OMB No 1545-0047

Supplemental Information on Tax Exempt Bonds

2008

Open to Public
InspectionDepartment of the Treasury
Internal Revenue ServiceTo be completed by organizations that answered "Yes" to Form 990, Part IV, line 24a.
Provide descriptions, explanations, and any additional information in Schedule O.Name of the organization
Duluth Clinic LtdEmployer identification number
41-0883623

Part I Bond Issues (Required for 2008)

	(a) Issuer Name	(b) Issuer EIN	(c) CUSIP #	(d) Date Issued	(e) Issue Price	(f) Description of Purpose	(g) Defeased		(h) On Behalf of Issuer	
							Yes	No	Yes	No
A	Cass County North Dakota	45-6002205	148047AP8	03-04-2008	61,100,000	Refinance a portion OF ASSETS		X		X
B	Wisconsin Health and Education FACILITY AUTH	39-1337855	97710V7R3	03-04-2008	12,975,000	Refund Series 1999B bonds issued		X		X
C	Minnesota Agricultural and Economic DEV BOARD	41-6007162	604920X94	03-04-2008	179,125,000	Refund Series 2004 bonds issued		X		X
D	Cass County North Dakota	45-6002205	148047AT0	05-02-2008	62,448,178	Refinance a portion OF ASSETS		X		X
E	Minnesota Agricultural and Economic DEV BOARD	41-6007162	604920Z43	05-02-2008	42,909,274	Refinance Series 1997 bonds issued		X		X

Part II Proceeds (Optional for 2008)

		A	B	C	D	E						
							Yes	No	Yes	No	Yes	No
1	Total Proceeds of Issue											
2	Gross Proceeds in Reserve Funds											
3	Proceeds in Refunding or Defeasance Escrows											
4	Other Unspent Proceeds											
5	Issuance Costs from Proceeds											
6	Working Capital Expenditures from Proceeds											
7	Capital Expenditures from Proceeds											
8	Year of Substantial Completion											
9	Were the bonds issued as part of a current refunding issue?		X		X		X		X			X
10	Were the bonds issued as part of an advance refunding issue?		X		X		X		X			X
11	Has the final allocation of proceeds been made?		X		X		X		X			X
12	Does the organization maintain adequate books and records to support the final allocation of proceeds?		X		X		X		X			X

Part III Private Business Use (Optional for 2008)

		A		B		C		D		E	
		Yes	No								
1	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X		X		X		X		X
2	Are there any lease arrangements with respect to the financed property which may result in private business use?		X		X		X		X		X

Part III Private Business Use (Continued)

	A		B		C		D		E	
	Yes	No								
3a Are there any management or service contracts with respect to the financed property which may result in private business use?		X		X		X		X		X
3b Are there any research agreements with respect to the financed property which may result in private business use?		X		X		X		X		X
3c Does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts or research agreements relating to the financed property?		X		X		X		X		X
4 Enter the percentage of financed property used in a private business use by entities other than a 501(c)(3) organization or a state or local government										
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another 501(c)(3) organization, or a state or local government										
6 Total of lines 4 and 5										
7 Has the organization adopted management practices and procedures to ensure the post-issuance compliance of its tax-exempt bond liabilities?		X		X		X		X		X

Part IV Arbitrage (Optional for 2008)

	A		B		C		D		E	
	Yes	No								
1 Has a Form 8038-T been filed with respect to the bond issue?		X		X		X		X		X
2 Is the bond issue a variable rate issue?		X		X		X		X		X
3a Has the organization or the government issuer identified a hedge with respect to the bond issue on its books and records?		X		X		X		X		X
b Name of provider										
c Term of hedge										
4a Were gross proceeds invested in a GIC?		X		X		X		X		X
b Name of provider										
c Term of GIC										
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?										
5 Were any gross proceeds invested beyond an available temporary period?		X		X		X		X		X
6 Did the bond issue qualify for an exception to rebate?		X		X		X		X		X

SCHEDULE N
(Form 990 or 990-EZ)

Liquidation, Termination, Dissolution or Significant Disposition of Assets

OMB No 1545-0047

2008

Open to Public
InspectionDepartment of the Treasury
Internal Revenue ServiceName of the organization
Duluth Clinic LtdEmployer identification number
41-0883623

To be completed by organizations that answer "Yes" to Form 990, Part IV, lines 31 or 32 or Form 990-EZ, line 36.

► Attach certified copies of any articles of dissolution, resolutions or plans.

► Attach to Form 990 or 990-EZ.

Part I Liquidation, Termination or Dissolution. Complete this part if the organization answered "Yes" to Form 990, Part IV, line 31, or Form 990-EZ, line 36. (Use Schedule N-1 if additional space is needed.) 

1	(a) Description of asset(s) distributed or transaction expenses paid	(b) Date of distribution	(c) Fair market value of asset(s) distributed or amount of transaction expenses	(d) Method of determining FMV for asset(s) distributed or transaction expenses	(e) EIN of recipient	(f) Name and address of recipient	(g) IRC Code section recipient(s) (if tax-exempt) or type of entity
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2	Did or will any officer, director, trustee, or key employee of the organization	Yes	No
a	Become a director or trustee of a successor or transferee organization?	2a	
b	Become an employee of, or independent contractor for, a successor or transferee organization?	2b	
c	Become a direct or indirect owner of a successor or transferee organization?	2c	
d	Receive, or become entitled to, compensation or other similar payments as a result of the organization's liquidation, termination, or dissolution?	2d	
e	If the organization answered "Yes" to any of the questions in this line, provide the name of the person involved and explain in Part III		

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat. No. 50087Z

Schedule N (Form 990 or 990-EZ) 2008

Part I Liquidation, Termination or Dissolution (continued)

Note. If the organization distributed all of its assets during the tax year, then Form 990, Part X, column (B) should equal -0-

	Yes	No
3	3	
4a	4a	
	5a	
b	5b	
6	6	
7a	7a	
c	7b	

3 Did the organization distribute its assets in accordance with its governing instruments? If "No," describe in Part III

4a Did the organization request or receive a determination letter from EO Determinations that the organization's exempt status was terminated?

b (If "Yes," provide the date of the letter _____)

5a Is the organization required to notify the attorney general or other appropriate state official of its intent to dissolve, liquidate, or terminate?

b If "Yes," did the organization provide such notice?

6 Did the organization discharge or pay all liabilities in accordance with state laws?

7a Did the organization have any tax-exempt bonds outstanding during the year?

b Did the organization discharge or defease tax-exempt bond liabilities in accordance with the Internal Revenue Code and state laws?

c If "Yes," describe in Part III how the organization defeased or otherwise settled these liabilities. If "No," explain in Part III

Part II Sale, Exchange, Disposition or Other Transfer of More Than 25% of the Organization's Assets. Complete this part if the organization answered "Yes" to Form 990, Part IV, line 32, or Form 990-EZ, line 36. Use Schedule N-1 if additional space is needed.

1	(a) Description of asset(s) distributed or transaction expenses paid	(b) Date of distribution	(c) Fair market value of asset(s) distributed or amount of transaction expenses	(d) Method of determining FMV for asset(s) distributed or transaction expenses	(e) EIN of recipient	(f) Name and address of recipient	(g) IRC Code section of recipient(s) (if tax-exempt) or type of entity
	Transfer of Fixed Assets	01-01-2009	121,310,396	FIXED ASSET REGIST LIST	41-1878730	SMDC MEDICAL CENTER 502 EAST SECOND STREET DULUTH, MN 55805	501(C)3
	See Additional Data Table						

2 Did or will any officer, director, trustee, or key employee of the organization

a Become a director or trustee of a successor or transferee organization?

b Become an employee of, or independent contractor for, a successor or transferee organization?

c Become a direct or indirect owner of a successor or transferee organization?

d Receive, or become entitled to, compensation or other similar payments as a result of the organization's significant disposition of assets?

e If the organization answered "Yes" to any of the questions in this line, provide the name of the person involved and explain in Part III

	Yes	No
2a		
2b		
2c		
2d		

Part III Supplemental Information. Complete this part to provide the information required by Part I, lines 2e, 7c; or Part II, line 2e; and any additional information.

Explanation

SCHEDULE O
(Form 990)**Supplemental Information to Form 990****2008****Open to Public
Inspection**Department of the Treasury
Internal Revenue Service**► Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.****Name of the organization**
Duluth Clinic Ltd**Employer identification number**

41-0883623

Identifier	Return Reference	Explanation
SUPPLEMENTAL INFORMATION		<p>DESCRIPTION OF PROGRAM SERVICES FORM 990, PART III, LINE 4A THE DULUTH CLINIC LTD PROVIDED \$1,690,504 IN CHARITY CARE AS WELL AS AN ADDITIONAL \$208,863 IN DISCOUNTS TO UNINSURED PATIENTS DURING THE FISCAL YEAR ENDED JUNE 30, 2009 FURTHER COMMUNITY BENEFITS PROVIDED BY THE DULUTH CLINIC LTD DURING THE FISCAL YEAR INCLUDE EDUCATION AND WORKFORCE DEVELOPMENT OF \$2,365,420, SUBSIDIZED HEALTH SERVICES OF \$64,359,692, COMMUNITY SERVICES OF \$1,850,497, AND CASH AND IN-KIND DONATIONS OF \$4,034</p> <p>DESCRIPTION OF MEMBERS, STOCKHOLDERS, OR OTHER PERSONS WHO MAY ELECT MBRS FORM 990, PART VI, LINE 7A The Duluth Clinic, LTD is a subsidiary of Essentia Health, whose Board of Directors has reserved powers with respect to this corporation and its subsidiaries, and all of the other direct and indirect subsidiaries of Essentia Health (collectively, the System) Those extended powers reserve the right to elect one or more members of SMDC's governing body</p> <p>DESCR CLASSES OF PERSONS, DECISIONS REQUIRING APPR & TYPE OF VOTING RIGHTS FORM 990, PART VI, QUESTION 7B The Duluth Clinic, LTD is a subsidiary of Essentia Health, whose Board of Directors has reserved powers with respect to this corporation and its subsidiaries, and all of the other direct and indirect subsidiaries of Essentia Health (collectively, the System) Essentia Healths reserved powers are as follows</p> <p>Strategic and Business Plans Authority to create, and to approve, the Systems strategic and business plans</p> <p>Mission Authority to create, and to approve, the mission, purpose and vision statements for all entities in the System by the affirmative vote of at least 67% of the Essentia Health board of directors</p> <p>Debt Approval of the incurrence of debt by, and the creation of all mortgages, liens, security interests, or other encumbrances on the assets of, all entities in the System in excess of the single or annual aggregate dollar limits prescribed in writing by the Essentia Health board of directors, and the authority to cause all entities in the System to participate in System borrowing</p> <p>Governing Instruments Authority to cause, and to approve, amendments of the articles of incorporation and bylaws of all entities in the System</p> <p>Mergers and Acquisitions Authority to cause, and to approve, all mergers, consolidations, and dissolutions of all entities in the System</p> <p>Affiliations and Joint Ventures Authority to cause, and to approve, all affiliations, joint ventures and other alliances with third parties of all entities in the System</p> <p>Transfer of Assets Within the System Authority to transfer assets, including cash, between and among entities within the System, provided, however, that Essentia Health shall not have authority to require any entity in the System to transfer assets (a) that would cause such entity to be in default of its covenants or obligations under any bond or other financing documents, (b) from the Catholic entities to the secular entities or from the secular entities to the Catholic entities in a manner or to an extent that would cause the Catholic entities to be in violation of the Ethical and Religious Directives for Catholic Health Care Services in the judgment of the local ordinary, or (c) such that money generated by services at secular facilities within the System by procedures that are contrary to the Ethical and Religious Directives for Catholic Health Care Services would be used at the Catholic entities or money generated by Catholic entities would be used in the providing of services contrary to the Ethical and Religious Directives for Catholic Health Care Services at secular facilities within the System</p> <p>Transfer of Assets Outside the System Authority to cause, and to approve, the sale, lease or other transfer of assets of all entities in the System to parties outside of the System when the assets value exceeds the single or annual aggregate dollar limits prescribed in writing by the Essentia Health board of directors</p> <p>Services Authority to cause, and to approve, the addition of new services and service locations and the discontinuance of services and service locations within all entities in the System</p> <p>Budgets Approval of capital and operating budgets of all entities in the System</p> <p>Professional Services Selection of the general legal counsel and external auditors of all entities in the System</p> <p>Acquisitions Authority to cause, and to approve, all acquisitions by and formations of entities in the System</p> <p>Marketing, Authority to implement System-wide marketing and promotional activities</p> <p>Compliance Plans Authority to create, and to approve, corporate compliance, safety and risk management plans for entities within the System</p> <p>Quality Plan Authority to create, and to approve, the Systems quality plan</p> <p>Non-Budgeted Purchases Approval of non-budgeted capital purchases and leases in excess of the single or annual aggregate dollar limits prescribed in writing by Essentia Health for entities within the System</p> <p>Human Resources Authority to create human resource policies and procedures within the System</p> <p>Reserved Powers Authority to create additional Essentia Health reserved powers by the affirmative vote of at least 80% of the Essentia Health board of directors (excluding the Essentia Health CEO), provided, however, that any additional Essentia Health reserved powers shall not contravene or hinder the reserved powers of Benedictine Sisters Benevolent Association</p>

Identifier	Return Reference	Explanation
SUPPLEMENTAL INFORMATION		<p>DESCRIBE THE PROCESS USED BY MANAGEMENT &/OR GOVERNING BODY TO REVIEW 990 FORM 990, PART VI, QUESTION 10 The Chief Financial Officer of SMDC presented a draft Form 990 of all SMDC entities to Senior Management and the SMDC Board members at the March 3, 2010 board meeting The organization's final Form 990's, including required schedules, will be provided in electronic format to Senior Management and each SMDC Board member prior to filing</p> <p>DESCRIPTION OF PROCESS TO MONITOR TRANSACTIONS FOR CONFLICTS OF INTEREST FORM 990, PART VI, QUESTION 12C I INTERESTED PERSONS SHALL ANNUALLY DISCLOSE RELATIONSHIPS WHICH MIGHT LEAD TO A CONFLICT OF INTEREST BY COMPLETING A CONFLICT OF INTEREST DISCLOSURE FORM SUCH AS THAT ATTACHED AS APPENDIX B THE GENERAL COUNSEL MAY REVISE AND UPDATE THE FORM PERIODICALLY WITHIN HIS/HER PROFESSIONAL DISCRETION II THE DULUTH CLINIC, LTD SHALL BE RESPONSIBLE FOR THE ANNUAL DISTRIBUTION OF CONFLICT OF INTEREST FORMS AND REVIEW OF DISCLOSURES FOR THE GOVERNING BODIES OF THE DULUTH CLINIC, LTD AND EOMS AND FOR SENIOR MANAGEMENT EMPLOYEES OF THE DULUTH CLINIC, LTD III SENIOR MANAGEMENT OF THE EOMS SHALL BE RESPONSIBLE FOR THE IMPLEMENTATION OF THIS POLICY AND PROCEDURE WITHIN THEIR RESPECTIVE DIRECT AND INDIRECT SUBSIDIARIES IV TRANSACTIONS WITH PARTIES WITH WHOM A CONFLICT OF INTEREST EXISTS MAY BE UNDERTAKEN ONLY IF ALL OF THE FOLLOWING ARE OBSERVED</p> <p>A THE CONFLICT OF INTEREST IS FULLY DISCLOSED, B THE INTERESTED PERSON WITH THE CONFLICT OF INTEREST DOES NOT PARTICIPATE IN THE APPROVAL OF SUCH TRANSACTIONS, C IF PRACTICAL OR APPROPRIATE, A COMPETITIVE BID OR COMPARABLE VALUATION IS OBTAINED, AND D THE BOARD OR COMMITTEE OF THE BOARD HAS DETERMINED THAT THE TRANSACTION IS IN THE BEST INTEREST OF THE ORGANIZATION V DISCLOSURE BY ANY INTERESTED PERSON OTHER THAN A BOARD OR COMMITTEE MEMBER SHOULD BE MADE TO THE CHIEF EXECUTIVE OFFICER (OR IF SHE OR HE IS THE ONE WITH THE CONFLICT, THEN TO THE BOARD CHAIR), WHO SHALL BRING THE MATTER TO THE ATTENTION OF THE BOARD OR AN APPROPRIATE COMMITTEE OF THE BOARD DISCLOSURE INVOLVING BOARD OR COMMITTEE MEMBERS SHALL BE MADE TO THE BOARD CHAIR (OR IF SHE OR HE IS THE ONE WITH THE CONFLICT, THEN TO THE BOARD VICE-CHAIR), WHO SHALL BRING THESE MATTERS TO THE BOARD OR AN APPROPRIATE COMMITTEE OF THE BOARD VI THE BOARD OR COMMITTEE OF THE BOARD SHALL DETERMINE WHETHER A CONFLICT EXISTS AND IF SO, WHETHER THE CONTEMPLATED TRANSACTION MAY BE AUTHORIZED AS JUST, FAIR, AND REASONABLE TO THE DULUTH CLINIC, LTD OR ITS AFFILIATE(S) THE DECISION OF THE BOARD OR A DULY CONSTITUTED COMMITTEE OF THE BOARD ON THESE MATTERS WILL BE AT ITS SOLE DISCRETION, AND ITS CONCERN MUST BE THE WELFARE OF THE DULUTH CLINIC, LTD AND ITS AFFILIATE(S) AND THE ADVANCEMENT OF ITS PURPOSES THE DECISION OF THE BOARD IS FINAL IF THE BOARD DETERMINES A CONFLICT DOES NOT EXIST, THE INTERESTED PERSON MAY PROCEED WITH THE TRANSACTION, HOWEVER, HE OR SHE WILL NOT BE ELIGIBLE TO VOTE ON RELATED ISSUES SHOULD THEY ARISE IF THE BOARD DETERMINES A CONFLICT DOES EXIST, THE INTERESTED PERSON WILL BE NOTIFIED OF THE DECISION REGARDING WHETHER THE CONTEMPLATED TRANSACTION WILL BE AUTHORIZED AS JUST, FAIR, AND REASONABLE OFFICES & POSITIONS FOR WHICH PROCESS WAS USED, & YEAR PROCESS WAS BEGUN FORM 990, PART VI, QUESTION 15A The Executive Compensation Committee of the Board of Directors of SMDC Health System fulfills the Boards responsibilities regarding compensation of SMDC Health Systems (SMDC) executives consistent with SMDCs mission, values and tax exempt status The Committee reviews and makes decisions based on information presented by the SMDC President and Chief Administrative Officer concerning the performance of the system and senior executives of SMDC The Committee provides oversight for incentive compensation program(s) in a manner consistent with the executive compensation philosophy Annually they evaluate the performance of SMDC against approved corporate goals and objectives, including a review of system results and supporting documentation for all members covered by the SMDC incentive compensation program and report such findings to the Essentia Health Executive Compensation Committee - The year this process was last undertaken for SMDC was 2008 Offices & Positions for Which Process was Used, & Year Process was Begun Form 990, Part VI, Question 15b The Executive Compensation Committee of the Board of Directors of SMDC Health System fulfills the Boards responsibilities regarding compensation of SMDC Health Systems (SMDC) executives consistent with SMDCs mission, values and tax exempt status The Committee reviews and makes decisions based on information presented by the SMDC President and Chief Administrative Officer concerning the performance of the system and senior executives of SMDC The Committee provides oversight for incentive compensation program(s) in a manner consistent with the executive compensation philosophy Annually they evaluate the performance of SMDC against approved corporate goals and objectives, including a review of system results and supporting documentation for all members covered by the SMDC incentive compensation program and report such findings to the Essentia Health Executive Compensation Committee - The year this process was last undertaken for SMDC was 2008 Essentia's Chief Financial Officers compensation is determined by the Executive Compensation Committee of Essentia Health's board of directors The Executive Compensation Committee of Essentia Health's board of directors is authorized to fulfill the board's responsibilities regarding executive compensation consistent with Essentia's mission, values & tax-exempt status, & the Executive Compensation Committee's Charter The Executive Compensation Committee meets at least twice annually to carry out its responsibilities, which include, but are not limited to, establishing, reviewing & modifying, as appropriate, reasonable compensation & benefits for Essentia's Chief Executive Officer The Executive Compensation Committee engages qualified independent compensation advisors to provide objective & impartial comparative data & to express opinions on total compensation reasonableness The Executive Compensation Committee may request its independent advisors to monitor comparability data & marketplace trends, make appropriate recommendations regarding salary ranges, & periodically review the market competitiveness of Essentia executive compensation packages Prior to establishing or adjusting executive compensation, the Executive Compensation Committee will obtain & rely upon appropriate data as to comparability of the proposed compensation or adjustments The Executive Compensation Committee will adequately document the basis for its determination concurrently with making those determinations The Executive Compensation Committee minutes shall include the terms of the approved compensation & the date approved, the Executive Compensation Committee members present during the review, discussion & approval of the proposed compensation & those who voted on the proposed compensation, identification of the comparability data obtained & relied upon by the Executive Compensation Committee & how the data was obtained, any actions by a member of the Executive Compensation Committee having a conflict of interest, & documentation of the basis for the determination - The year this process was last undertaken for Essentia's CFO was 2008 AVAIL OF GOV DOCS, CONFLICT OF INTEREST POLICY, & FIN STMTS TO GEN PUBLIC FORM 990, PART VI, QUESTION 19 THE DULUTH CLINIC, LTD MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC THE DULUTH CLINIC, LTD'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS ARE AVAILABLE TO THE PUBLIC UPON REQUEST THE DULUTH CLINIC, LTD IS PART OF ESSENTIA HEALTH'S CONSOLIDATED FINANCIALS STATEMENTS WHICH ARE INCLUDED IN ESSENTIA HEALTH'S ANNUAL REPORT WHICH IS POSTED ON ESSENTIA HEALTH'S WEB SITE</p>

Identifier	Return Reference	Explanation
SUPPLEMENTAL INFORMATION		<p>Consolidated audit Part XI Line 2 The Duluth Clinic LTD financial statements were audited by an independent accountant as part of Essentia Health's consolidated financial statements only. The consolidated audit is reviewed by the Essentia Health Finance Planning & Audit Committees. Consolidated A-133 Part XI Line 3 The Duluth Clinic LTD, as part of Essentia Health's consolidated financial statements, was required & underwent a consolidated audit set forth in the Single Audit Act & OMB Circular A-133. The consolidated audit is reviewed by the Essentia Health Audit Committees.</p> <p>DISCLOSURES REGARDING BOND ISSUES ON SCHEDULE K FOR SERIES 2008 BONDS</p> <p>SCHEDULE K ESSENTIA HEALTH HAS AN OBLIGATED GROUP CREATED UNDER THE MASTER INDENTURE WHICH IS COMPOSED OF THE FOLLOWING MEMBERS: ESSENTIA HEALTH, ECHC, ST MARY'S DULUTH CLINIC HEALTH SYSTEM, ST JOSEPH'S MEDICAL CENTER, ST MARY'S REGIONAL HEALTH CENTER, ST MARY'S MEDICAL CENTER, INC, SMDC MEDICAL CENTER, FORMERLY KNOWN AS MILLER-DWAN MEDICAL CENTER, INC, NAT G POLINSKY MEMORIAL REHABILITATION CENTER, INC, ST MARY'S HOSPITAL OF SUPERIOR, BRAINERD MEDICAL CENTER, INC, BRAINERD LAKES INTEGRATED HEALTH SYSTEM AND ST MARY'S INNOVIS HEALTH, THE DULUTH CLINIC, LTD AND INNOVIS HEALTH, LLC (THE "OBLIGATED GROUP MEMBERS" OR THE "MEMBERS OF THE OBLIGATED GROUP"). THE MEMBERS OF THE OBLIGATED GROUP ARE JOINTLY AND SEVERALLY OBLIGATED ON ALL INDEBTEDNESS EVIDENCED OR SECURED BY NOTES ISSUED UNDER THE MASTER INDENTURE. SERIES 2008A THE SERIES 2008A BONDS ARE SECURED BY NOTES ISSUED UNDER THE MASTER INDENTURE. THE DULUTH CLINIC, LTD AND ESSENTIA HEALTH ARE THE CONDUIT BORROWERS OF THE SERIES 2008A BONDS. INNOVIS HEALTH, LLC IS AN INDIRECT BENEFICIARY OF THE SERIES 2008A BORROWING AND HAS RECORDED THE BOND LIABILITY ON ITS BALANCE SHEET WHICH IS CONSOLIDATED WITH ESSENTIA HEALTH. SERIES 2008B THE SERIES 2008B BONDS ARE SECURED BY NOTES ISSUED UNDER THE MASTER INDENTURE. THE OBLIGATED GROUP MEMBERS THE DULUTH CLINIC, LTD, ESSENTIA HEALTH AND ST MARY'S HOSPITAL OF SUPERIOR ARE THE CONDUIT BORROWERS OF THE SERIES 2008B BONDS. THE OBLIGATED GROUP MEMBER, INNOVIS HEALTH, LLC, IS AN INDIRECT BENEFICIARY OF A PORTION OF THE SERIES 2008B BORROWING AND HAS RECORDED A PORTION OF THE BOND LIABILITY ON ITS BALANCE SHEET WHICH IS CONSOLIDATED WITH ESSENTIA HEALTH. SERIES 2008C THE SERIES 2008C BONDS ARE SECURED BY NOTES ISSUED UNDER THE MASTER INDENTURE. THE OBLIGATED GROUP MEMBERS ST MARY'S DULUTH CLINIC HEALTH SYSTEM, ST JOSEPH'S MEDICAL CENTER, ST MARY'S REGIONAL HEALTH CENTER, THE DULUTH CLINIC, LTD, ESSENTIA HEALTH, ST MARY'S HOSPITAL OF SUPERIOR AND ST MARY'S MEDICAL CENTER, INC ARE THE CONDUIT BORROWERS OF THE SERIES 2008C BONDS. THE OBLIGATED GROUP MEMBER, ECHC, IS AN INDIRECT BENEFICIARY OF A PORTION OF THE SERIES 2008C BORROWING AND HAS RECORDED A PORTION OF THE BOND LIABILITY ON ITS BALANCE SHEET WHICH IS CONSOLIDATED WITH ESSENTIA HEALTH. SERIES 2008D THE SERIES 2008D BONDS ARE SECURED BY NOTES ISSUED UNDER THE MASTER INDENTURE. THE OBLIGATED GROUP MEMBERS THE DULUTH CLINIC, LTD AND ESSENTIA HEALTH ARE THE CONDUIT BORROWERS OF THE SERIES 2008D BONDS. THE OBLIGATED GROUP MEMBER, INNOVIS HEALTH, LLC, IS AN INDIRECT BENEFICIARY OF THE SERIES 2008D BORROWING AND HAS RECORDED THE BOND LIABILITY ON ITS BALANCE SHEET WHICH IS CONSOLIDATED WITH ESSENTIA HEALTH. SERIES 2008E THE SERIES 2008E BONDS ARE SECURED BY NOTES ISSUED UNDER THE MASTER INDENTURE. THE OBLIGATED GROUP MEMBERS ST MARY'S DULUTH CLINIC HEALTH SYSTEM, THE DULUTH CLINIC, LTD, ESSENTIA HEALTH, ST MARY'S MEDICAL CENTER, INC AND SMDC MEDICAL CENTER ARE THE CONDUIT BORROWERS OF THE SERIES 2008E BONDS. THE OBLIGATED GROUP MEMBER, INNOVIS HEALTH, LLC, IS AN INDIRECT BENEFICIARY OF A PORTION OF THE SERIES 2008E BORROWING AND HAS RECORDED A PORTION OF THE BOND LIABILITY ON ITS BALANCE SHEET WHICH IS CONSOLIDATED WITH ESSENTIA HEALTH.</p>

SCHEDULE R
(Form 990)

Related Organizations and Unrelated Partnerships

OMB No 1545-0047

2008

Open to Public
InspectionDepartment of the Treasury
Internal Revenue Service

► Attach to Form 990. To be completed by organizations that answered "Yes" to Form 990, Part IV, lines 33, 34, 35, 36, or 37.
 ► See separate instructions.

Name of the organization

Duluth Clinic Ltd

Employer identification number

41-0883623

Part I Identification of Disregarded Entities

(A) Name, address, and EIN of disregarded entity	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Total income	(E) End-of-year assets	(F) Direct controlling entity
Innovis Health LLC (7108-103108) 1702 S University Drive Fargo, ND 58103 26-1175213	Clinic/HosPT	DE	-1,202,576	212,012,705	Duluth CLINC

Part II Identification of Related Tax-Exempt Organizations

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Exempt Code section	(E) Public charity status (if section 501(c)(3))	(F) Direct controlling entity
See Additional Data Table					

Part III Identification of Related Organizations Taxable as a Partnership

Part IV Identification of Related Organizations Taxable as a Corporation or Trust

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Type of entity (C corp, S corp, or trust)	(F) Share of total income	(G) Share of end-of-year assets	(H) Percentage ownership
Essentia Health Insurance ServSPC LTD							
Buckingham Sq 720 W Bay Rd PO 69							
Grand Cayman, Cayman Islands KY1-1102							
CJ							
41-0883263	Insurance	CJ	DULUTH CLINIC	Foreign Corp	-3,834,711	33,900,133	100 %

Part V Transactions with Related Organizations**Note.** Complete line 1 if any entity is listed in Parts II, III or IV**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?**a** Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties **(iv)** rent from a controlled entity**b** Gift, grant, or capital contribution to other organization(s)**c** Gift, grant, or capital contribution from other organization(s)**d** Loans or loan guarantees to or for other organization(s)**e** Loans or loan guarantees by other organization(s)**f** Sale of assets to other organization(s)**g** Purchase of assets from other organization(s)**h** Exchange of assets**i** Lease of facilities, equipment, or other assets to other organization(s)**j** Lease of facilities, equipment, or other assets from other organization(s)**k** Performance of services or membership or fundraising solicitations for other organization(s)**l** Performance of services or membership or fundraising solicitations by other organization(s)**m** Sharing of facilities, equipment, mailing lists, or other assets**n** Sharing of paid employees**o** Reimbursement paid to other organization for expenses**p** Reimbursement paid by other organization for expenses**q** Other transfer of cash or property to other organization(s)**r** Other transfer of cash or property from other organization(s)

	Yes	No
1a		No
1b		No
1c	Yes	
1d		No
1e		No
1f	Yes	
1g		No
1h		No
1i		No
1j		No
1k		No
1l	Yes	
1m		No
1n	Yes	
1o	Yes	
1p	Yes	
1q	Yes	
1r	Yes	

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

	(A) Name of other organization(s)	(B) Transaction type(a-r)	(C) Amount Involved
(1)			
See Additional Data Table			
(2)			
(3)			
(4)			
(5)			
(6)			

Part VI Unrelated Organizations Taxable as a Partnership

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

Software ID:
Software Version:
EIN: 41-0883623
Name: Duluth Clinic Ltd

Form 990, Schedule R, Part II - Identification of Related Tax-Exempt Organizations

(A) Name, address, and EIN of related organization	(B) Primary Activity	(C) Legal Domicile (State or Foreign Country)	(D) Exempt Code section	(E) Public charity status (if 501(c)(3))	(F) Direct Controlling Entity
Brainerd Lakes Integrated Health System 2024 S 6th St Brainerd, MN56401 37-1532145	SUPPORT ORG	MN	501(c)(3)	11 Type II	ECHC
Brainerd Medical Center Inc 2024 S 6th St Brainerd, MN56401 37-1532148	Clinic	MN	501(c)(3)	3	BLIHS
Bridges Medical Center 201 9th St W Ada, MN56510 20-0479568	CLINIC/HOSP	MN	501(c)(3)	3	ECHC
Clearwater Valley Hospital and Clinics 301 Cedar Orofino, ID83544 82-0497771	CLINIC/HOSP	ID	501(c)(3)	3	ECHC
Divine Medical Services 709 N Lincoln Jerome, ID83338 20-2773717	EMERGNCY SVCS	ID	501(c)(3)	3	SBFMC
DL Surgery Center 1027 Washington Ave Detroit Lakes, MN56501 26-3837203	ASC	MN	501(c)(3)	3	ECHC
ECHC Foundation 502 E 2nd St Duluth, MN55805 26-3359418	Foundation	MN	501(c)(3)	11 Type I	ECHC
ECHC 503 E 3rd St Ste 400 Duluth, MN55805 26-1219624	SUPPORT ORG	MN	501(c)(3)	11 Type II	Essentia
St Benedict's Family Medical Center 709 N Lincoln Jerome, ID83338 82-0227163	CLINIC/HOSP	ID	501(c)(3)	3	ECHC
St Joseph's Medical Center 523 N 3rd St Brainerd, MN56401 41-0695602	Hospital	MN	501(c)(3)	3	BLIHS
St Mary's EMS 1027 Washington Ave Detroit Lakes, MN56501 41-1805811	EMERGNCY SVCS	MN	501(c)(3)	9	SMRHC
St Mary's Hospital & Clinics Inc PO Box 137 Cottonwood, ID83522 82-0226453	CLINIC/HOSP	ID	501(c)(3)	3	ECHC
St Mary's Innovis Health 1027 Washington Ave Detroit Lakes, MN56501 26-2861321	Clinic	MN	501(c)(3)	3	ECHC
St Mary's Regional Health Center dba St 1027 Washington Ave Detroit Lakes, MN56501 41-1620386	CLINIC/HOSP	MN	501(c)(3)	3	ECHC
Essentia Health 502 E 2nd St Duluth, MN55805 20-0360007	SUPPORT ORG	MN	501(c)(3)	11 Type III	NA
Innovis Health LLC (7108-103108) 1702 S University Dr Fargo, ND58103 26-1175213	CLINIC/HOSP	DE	501(c)(3)	3	Essentia
Midwest Medical Equipment & Supply Inc 4418 Haines Rd Duluth, MN55811 41-1674021	MED EQUIPMNT	MN	501(c)(3)	9	SMDC
SMDC Medical Center 502 E 2nd ST Duluth, MN55805 41-1878730	CLINIC/HOSP	MN	501(c)(3)	3	SMDC
Pine Medical Center 109 Court Ave S Sandstone, MN55072 41-1884597	CLINIC/HOSP	MN	501(c)(3)	3	SMDC
Polinsky Medical Rehabilitation Center 530 E 2nd St Duluth, MN55805 41-0691275	CLINIC/HOSP	MN	501(c)(3)	3	SMMC
St Mary's Duluth Clinic Foundation 400 E 3rd St Duluth, MN55805 41-2016979	Foundation	MN	501(c)(3)	7	SMDC
St Mary's Duluth Clinic Health System 407 E 3rd St Duluth, MN55805 41-1836633	CLINIC/HOSP	MN	501(c)(3)	3	Essentia
St Mary's Medical Center 407 E 3rd St Duluth, MN55805 41-0695604	CLINIC/HOSP	MN	501(c)(3)	3	SMDC
St Mary's Hospital of Superior 3500 Tower Ave Superior, WI54880 41-1811073	CLINIC/HOSP	WI	501(c)(3)	3	SMMC

Form 990, Schedule R, Part V - Transactions with Related Organizations

	(A) Name of other organization	(B) Transaction type(a-r)	(C) Amount Involved (\$)
(1)	Polinsky Medical Rehabilitation Center	P	75,829
(2)	St Mary's Medical Center	Q	364,500,000
(3)	SMDC Medical Center	P	15,829,826
(4)	SMDC Medical Center	R	15,000,000
(5)	ECHC	O	15,604,826
(6)	Essentia HEALTH	O	375,455
(7)	St Mary's Duluth Clinic Foundation	C	149,746
(8)	St Mary's Innovis Health	P	7,351,775
(9)	St Mary's Innovis Health	F	4,264,675
(10)	SMDC Medical Center	Q	121,310,396
(11)	Essentia Health	L	865,000
(12)	Essentia Health	N	65,004

TY 2008 Other Deductions Schedule

Name: Duluth Clinic Ltd**EIN:** 41-0883623

Description	Foreign Amount (should only be used when attached to 5471 Schedule C Line 16)	Amount
OUTSTANDING LOSSES		
LOSSES PAID		
MANAGEMENT FEES		
TRAVEL & MEETING EXPENSE		
AUDIT FEES		
INVESTMENT CUSTODY FEES		
MISCELLANEOUS EXPENSES		
GOVERNMENT FEES		

Additional Data

Software ID:
Software Version:
EIN: 41-0883623
Name: Duluth Clinic Ltd

Form 990, Part VII - Section Aaa

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)					(D) Reportable compensation from the organization (W- 2/1099MISC)	(E) Reportable compensation from related organizations (W- 2/1099- MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual Trustee or Director	Institutional Trustee	Officer	Key employee	Highest compensated employee			
Thomas G Patnoe , SMDC PRESIDENT & CHIEF MEDICAL	60 0	X		X			475,004	0	68,002
Joseph A Bianco , TREASURER, DC BOARD	60 0	X		X			263,539	0	43,880
Rahul Aggarwal MD , BOARD DIRECTOR DC	60 0	X					429,823	0	46,028
David G Alexander MD , BOARD DIRECTOR DC	60 0	X					896,969	0	40,681
Laura Boehlke Bray MD , BOARD DIRECTOR DC	60 0	X					265,938	6,300	25,676
Janus D Butcher MD , BOARD DIRECTOR DC	60 0	X					305,754	0	45,943
Albert J Deibele MD , BOARD DIRECTOR DC	60 0	X					704,528	0	47,811
Thomas E Elliott MD , BOARD DIRECTOR DC	60 0	X					296,534	0	33,917
Jeffrey S Engelsjerd MD , BOARD DIRECTOR DC	60 0	X					464,617	0	46,547
Jeffrey S Garland MD , BOARD DIRECTOR DC	60 0	X					295,519	0	43,406
Kenneth L Irons MD , BOARD DIRECTOR DC	60 0	X					380,526	0	42,410
Scott W Johnson MD , BOARD DIRECTOR DC	60 0	X					503,535	0	48,478
Thomas E Kaiser MD , BOARD DIRECTOR DC	60 0	X					1,045,763	0	43,346
Donald A Muzzi MD , BOARD DIRECTOR DC	60 0	X					595,328	0	46,038
Daniel E Nikcevich MD , BOARD DIRECTOR DC	60 0	X					595,308	0	44,359
Anne C Stephen MD , BOARD DIRECTOR DC	60 0	X					131,719	0	34,362
Timothy D Zager MD , BOARD DIRECTOR DC	60 0	X					272,461	0	39,551
Cynthia G Sorenson , VICE PRESIDENT MEDICAL SPECIAL	60 0	X					198,076	0	51,613
Michael C Metcalf , EXECUTIVE VICE PRESIDENT CLINI	60 0			X			380,067	0	72,738
Robert J Norman , CHIEF FINANCIAL OFFICER	60 0			X			0	551,232	110,270
Michael G Motley , VICE PRESIDENT COMMUNITY CLINI	60 0				X		193,014	0	55,792
Michael F McAvoy , VICE PRESIDENT ACUTE CARE & DI	60 0				X		187,571	0	41,506
Troy D Erickson MD , PHYSICIAN	60 0				X		1,289,870	0	45,038
Peter E Person , CHIEF EXECUTIVE OFFICER	60 0					X	1,075,876	0	447,437
Michael A Gibbons MD , PHYSICIAN	60 0					X	1,003,625	0	41,178
Jeffrey F Klassen MD , PHYSICIAN	60 0					X	917,143	0	46,425
Frederick B Harris MD , PHYSICIAN	60 0					X	910,701	0	22,924
David H Amundson , SENIOR VICE PRESIDENT FINANCE	0 0					X	428,472	0	13,288