

February 20, 2002

U.S. DEPT. OF LABOR
PUBLIC DISCLOSURE
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Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue NW.
Washington, DC 20210

Dear Sir or Madame:

This statement is filed under DOL Regulations § 2520.104-23.

Employer: Health First, Inc.

Address: 8249 Devereux Drive
Melbourne FL 32940

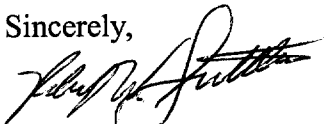
Employer ID
Number: 59-3336894

Effective March 1, 2002, the Employer adopted the following plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

Plan	Number of Participants
457(b) Eligible Deferred Compensation Plan	54

The Employer will provide plan documents to the Secretary of Labor on request.

Sincerely,



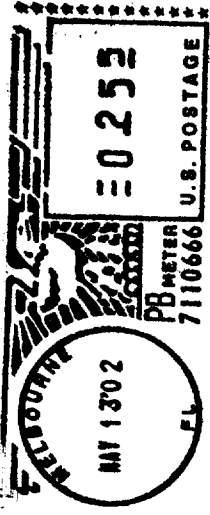
Robert Suttles
Vice President Human Resources



3550 N. Harbour City Blvd. (US 1)
Melbourne, Florida 32935

VP, Human Resources

PRESENTED
FIRST CLASS



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