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January 2, 2003

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RETURN RECEIPT REQUESTED

Top Hat Exemption
Pension and Welfare Benefit Administration
Room N-5644, U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

Re: Washington Regional 457(b) Plan

Dear Sir/Madam:

On November 8, 2002, Washington Regional adopted the Washington Regional 457(b) Plan. The plan is an unfunded plan maintained for a select group of management and highly compensated employees. Pursuant to labor Reg. § 2520.104-23, we submit the following

1. Employer: Washington Regional
1125 North College
Fayetteville, Arkansas 72701

TIN: 71-0664686

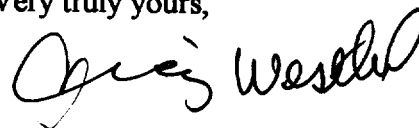
2. There is one plan. There are 50 participants in the plan.

3. This filing is also submitted on behalf of subsidiaries of the employer which will also adopt the

plan:

If you have any questions concerning this matter, please let me know.

Very truly yours,



Craig Westbrook

cc: Mr. Steve Percival

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CERTIFIED MAIL



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TOP HAT EXEMPTION
PENSION & WELFARE BENEFIT ADMIN,
ROOM N-5644, U.S. DEPARTMENT OF
LABOR
200 CONSTITUTION AVENUE, N.W.
WASHINGTON, DC 20210