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Offices in
Maryland
Washington, D.C.
Virginia

January 9, 2003

CERTIFIED MAIL, RETURN RECEIPT REQUESTED

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

Re: Bayhealth Medical Center, Inc. 457(b) Plan and 457(f) Plan

Dear Sir or Madam:

The employer listed below maintains a 457(b) Plan and a 457(f) Plan that are governed by Section 457 of the Internal Revenue Code (the "Code"). These Plans are top hat plans and are subject to the reporting and disclosure requirements of the Employee Retirement Income Security Act ("ERISA"). We are submitting this filing pursuant to 29 CFR 2520.104-23 so that the Plans will have timely satisfied the alternative reporting and disclosure requirements of ERISA.

The information required to be reported by ERISA is as follows:

Employer Name And Address: Bayhealth Medical Center, Inc.
640 South State Street
Dover, DE 19904

Employer Identification No: 51-0064318

Primary Purpose Of The Plan: The primary purpose of these plans is to provide deferred compensation to a select group of management or highly compensated employees.

Type Of Plan: The plans constitute top hat plans which are governed by Code Sections 457(b) and 457(f).

Top Hat Plan Exemption
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Page Two

Number Of Such Plans Maintained
By the Employer:

2

Number of Employees Covered by
Each Plan:

457(b):

7

457(f):

7

The employer agrees to provide any plan documents to the Secretary upon request as required by Section 104(a)(1) of ERISA.

If we can provide you with any additional information, please do not hesitate to contact me.

Very truly yours,

Marika Ostendorf

Marika M. Ostendorf

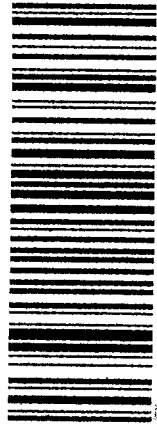
MMO/kd

cc: Ms. Judy Cox, CCP, CEBS
Mr. Dennis E. Klima

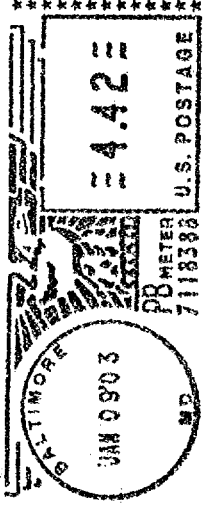
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