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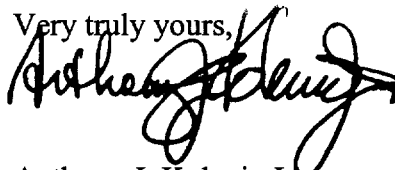
September 11, 2002

Top Hat Plan Exemption
Pension and Welfare Benefits
Administration
Room N-5644
U.S. Dept. of Labor
200 Constitution Ave., N.W.
Washington, D.C. 20210

Re: Hospice of Muskegon County, Inc.
Statement Pursuant to DOL Reg. 2520.104-23

Gentlemen and Ladies:

Enclosed for filing please find a Statement pursuant to DOL Reg. 2520.104-23 on behalf of Hospice of Muskegon County, Inc.

Very truly yours,


Anthony J. Kolenic Jr.

Enclosure

110626v1

**STATEMENT PURSUANT TO
DOL REG. 2520.104-23**

Name and Address of Employer: Hospice of Muskegon County, Inc.
1095 Third Street
Suite 209
Muskegon, MI 49441

EIN of Employer: 38-2415247

Declaration: Hospice of Muskegon County, Inc. maintains a plan primarily for the purpose of providing deferred compensation for a select management and highly compensated employee. The number of such plans is one. The plan covers one employee.

Hospice of Muskegon County, Inc.

Dated: September 11, 2002

By Mary Aime Gorman
Mary Aime Gorman
Its Executive Director

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