



Hascal, Sjöholm & Company, P.S.

CERTIFIED PUBLIC ACCOUNTANTS

January 22, 1998

2520032904828

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

Re: Reporting and Disclosure Required by
Department of Labor Regulation
2520.014.23

Pursuant to the requirements of Department of Labor Regulation 2520.104.23,
please note the following information:

I. Name and Address of Employer:

Compass Health, Inc.
P.O. Box 3810
Everett, Washington 98203-8810

II. Identification Number:

The employer's identification number is 91-1180810.

III. Type of Plan:

The employer maintains a nonfunded plan to provide deferred
compensation to a select management employee.

IV. Plan Number:

V. The plan number assigned by the employer to the Plan is 003.

VI. Number of Plans:

This is currently the only nonfunded plan maintained by the employer.
It was effective December 21, 1998.

2825 Colby Avenue, Suite 200, P.O. Box 1188 Everett, WA 98206-1188

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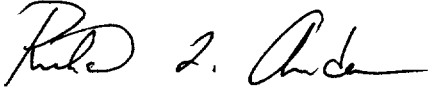
VII. Number of Employees:

One employee participates in the Plan. Other employees may be added at a later date.

If you have any questions, please contact us.

Very truly yours,

HASCAL, SJOHOLM & COMPANY, P.S.

A handwritten signature in cursive script, appearing to read "Richard L. Anderson".

Richard L. Anderson
Certified Public Accountant

llr