

LAW OFFICES
OGLETREE, DEAKINS, NASH, SMOAK & STEWART

3800 ONE ATLANTIC CENTER
1201 WEST PEACHTREE STREET, N.W.
ATLANTA, GEORGIA 30309
TELEPHONE (404) 881-3000
FACSIMILE (404) 870-1732

2520040151442

WILLIAM A. GRAY
PARTNER

OTHER OFFICES:
WASHINGTON, D. C.
GREENVILLE, SOUTH CAROLINA
COLUMBIA, SOUTH CAROLINA
RALEIGH, NORTH CAROLINA
NASHVILLE, TENNESSEE
ALBANY, NEW YORK

November 23, 1993

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

RE: Candler Health System, Inc. Executive Benefit Plan (the "Plan")

Gentlemen:

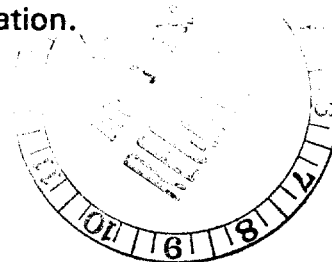
The Plan Administrator hereby complies with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended, pursuant to Department of Labor Regulation Section 2520.104-23 for the above-referenced Plan by providing the following information.

**NAME AND ADDRESS
OF EMPLOYER:**

Candler Health System, Inc.
5353 Reynolds Street
Post Office Box 9787
Savannah, Georgia 31412-9787

**EMPLOYER IDENTI-
FICATION NUMBER:**

58-1556997



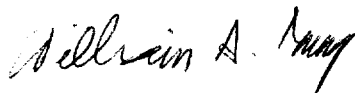
Secretary of Labor
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
November 23, 1993
Page No. 2

TOP HAT PLAN:

The employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The employer maintains one such Plan in which, as of the effective date, there were 17 participants. The number of Plan participants may change from time to time.

Benefits under the Plan are paid as needed solely from the general assets of the employer. Upon request, we will be happy to provide you with a copy of the Plan documents.

Yours very truly,



William A. Gray
For the Plan Administrator

WAG/ss

cc: Ms. Margaret Ives
Jane Adams Nangle, Esq.
Ms. Susan Hurt

110893.004

