



Northeast Georgia
Health Services, Inc.

743 Spring Street
Gainesville, Georgia 30501-3899
404/535-3553

July 8, 1992

2520032033624

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

Gentlemen:

In accordance with DOL Regulation Section 2520.104-23(b)(1),
you are hereby notified that

Northeast Georgia Health Services, Inc.
(EIN: 58-1694090)
743 Spring Street
Gainesville, Georgia 30501-3899

has adopted an unfunded pension plan primarily for the purpose of
providing deferred compensation for a select group of management
or highly compensated employees. There are currently six such
employees participating in the plan.

A copy of the documents evidencing this plan may be obtained upon
request to

Mr. Jeff Reedy
Vice President and CFO
Northeast Georgia Health Services, Inc.
743 Spring Street
Gainesville, Georgia 30501-3899

Sincerely,


Jeff Reedy
Vice President and CFO

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