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May 19, 1999

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: Davis Health System, Inc.

Dear Secretary:

We represent Davis Health System, Inc. Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the Davis Health System, Inc. Supplemental Executive Retirement Plan III ("SERP III"), Davis Health System intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA"), which alternative form of compliance is provided in the aforesaid Regulations Section, assuming for this purpose only that this arrangement might constitute a top hat pension plan for purposes of ERISA.

Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Name and Address of Employer

Davis Health System, Inc.
Reed Street and Gorman Avenue
P.O. Box 1484
Elkins, West Virginia 26241

2. Employer's Employer Identification Number: 55-0375433

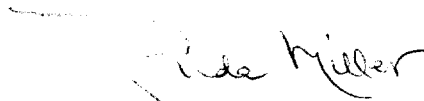
3. The Employer hereby declares that it maintains SERP III primarily for the purpose of providing deferred compensation and/or other benefits for a member of a select group of management or highly compensated employees.

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4. The Employer hereby states that it maintains the arrangement primarily for the purpose of providing deferred compensation and/or other benefits for members of a select group of management or highly compensated employees and the number of employees currently eligible to participate in the arrangement is one. (The Employer maintains similar arrangements which have been the subject of a prior notice filing to you.)

Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

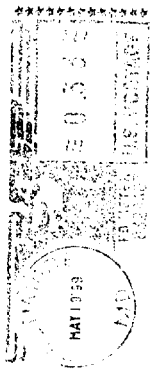
Very truly yours,

A handwritten signature in cursive script that reads "Linda McGill Miller". The signature is written in black ink and is positioned above the printed name.

Linda McGill Miller

cc: Mr. Robert L. Hammer, II

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