

WAGNER, MYERS & SANGER

(A PROFESSIONAL CORPORATION)

ATTORNEYS AT LAW

1801 FIRST TENNESSEE PLAZA
KNOXVILLE, TENNESSEE 37929

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U.S. DEPT. OF LABOR
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00 APR 25 PM 1:01
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KNOXVILLE, TENNESSEE 37901-1308
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April 18, 2001

2520042393129

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

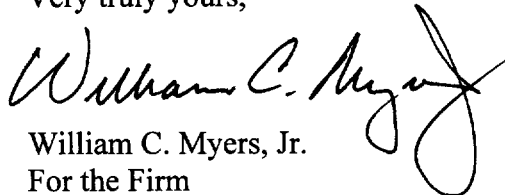
Re: Top Hat Exemption Statement for the Covenant Health
Supplemental Retirement Plan

Dear Sir:

Enclosed is a Top Hat Exemption Statement for the Covenant Health Supplemental Retirement Plan, which is intended to comply with the requirements of the Department of Labor Regulation Section 2520.104-23.

Please stamp the enclosed photocopy of this letter as "Received" and return it to me in the enclosed self-addressed, stamped envelope. Thank you for your cooperation.

Very truly yours,


William C. Myers, Jr.
For the Firm

WCM:cfs

Enclosure

cc: Mr. Sam Buscetta
Senior Vice President Human Resources
Covenant Health

TOP HAT EXEMPTION STATEMENT

1. Employer Name and Address:

Covenant Health
100 Fort Sanders West Blvd.
Knoxville, Tennessee 37922

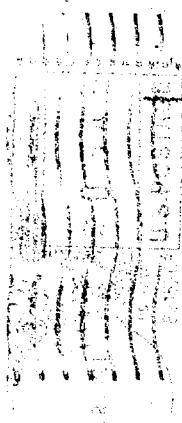
2. Employer Identification Number:
62-1646734

3. Covenant Health maintains the Covenant Health Supplemental Retirement Plan (the "Plan") primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

4. The Plan is the only plan that Covenant Health currently maintains for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

5. There is currently one (1) employee participating in the Plan.

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