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LAW OFFICES OF  
**WILLIAM E. MASON**  
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May 26, 2004

Top-Hat Plan Exemption  
PWBA  
Room N-5644  
U.S. Department of Labor  
200 Constitution Ave., NW  
Washington, D.C. 20210

Re: Top-Hat Plan Exemption Statement

Dear Sir or Madam:

Pursuant to DOL Reg. § 2520.104-23(b), we file the following top hat exemption statement.

Employer Name: Ridgeview Psychiatric Hospital

Address: 420 W. Tyrone Road, Oak Ridge, TN 37830

Employer EIN: 62-0579512

Name of Plan: Ridgeview Psychiatric Hospital § 457 Deferred Compensation Plan

The Plan is maintained for a select group of management or highly compensated employees.

Number of Plans: 1

Number of Employees in Plan: 3

Let me know if you need further information.

Sincerely,

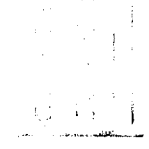


William E. Mason  
For the Firm

Cc: Mary Claire Duff

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