

Ober, Kaler, Grimes & Shriver
Attorneys at Law

120 East Baltimore Street
Baltimore, MD 21202-1643
410-685-1120 / Fax 410-547-0699
www.ober.com

Marika M. Ostendorf
mmostendorf@ober.com
410-347-7390

Offices In
Maryland
Washington, D.C.
Virginia

July 9, 2004

2520043381355

CERTIFIED MAIL,
RETURN RECEIPT REQUESTED

Top Hat Plan Exemption, PWBA
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

Re: Guernsey Health Systems, Inc. 457(f) Plan

Dear Sir or Madam:

The employer listed below maintains a 457(f) Plan that is governed by Section 457 of the Internal Revenue Code (the "Code"). This Plan is a top hat plan and is subject to the reporting and disclosure requirements of the Employee Retirement Income Security Act ("ERISA"). We are submitting this filing pursuant to 29 CFR 2520.104-23 so that the Plan will have timely satisfied the alternative reporting and disclosure requirements of ERISA.

The information required to be reported by ERISA is as follows:

Employer Name and Address: Guernsey Health Systems, Inc.
64809 Nancy Place
Cambridge, OH 43725

Employer Identification No: 31-1148352

Primary Purpose of the Plan: The primary purpose of this plan is to provide deferred compensation to a select group of management or highly compensated employees.

Type of Plan: The plan constitutes a top hat plan that is governed by Code Sections 457(b) and 457(f).

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
July 9, 2004
Page Two

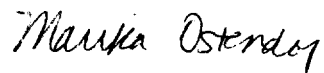
Number of Such Plans Maintained
by the Employer: 1

Number of Employees Covered by
the Plan: 1

The employer agrees to provide any plan documents to the Secretary upon request as required by Section 104(a)(1) of ERISA.

If we can provide you with any additional information, please do not hesitate to contact me.

Very truly yours,



Marika M. Ostendorf

MMO/kd

cc: Rian Yaffe, Yaffe & Co.
Mr. Philip E. Hearing

Ober, Kaier, Grimes & Shriver
Attorneys at Law
120 E. Baltimore Street
Baltimore, MD 21202-1643

OBER | KALER
A Professional Corporation

Top Hat Plan Exemption PWBA
Room N-5644, DOL
200 Constitution Avenue, N.W.
Washington, DC 20210

