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October 31, 2002

02/03/19 PM 1:28

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue NW.  
Washington, DC 20210

Dear Sir or Madame:

This statement is filed under DOL Regulations § 2520.104-23.

Employer: Redington-Fairview General Hospital

Address: 46 Fairview Avenue  
Skowhegan, ME 04976

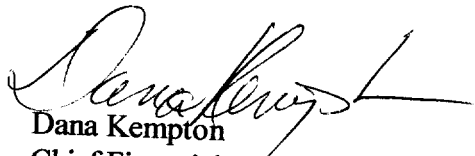
Employer ID  
Number: 01-0284446

Effective October 1, 2002, the Employer adopted the following plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

<b>Plan</b>	<b>Number of Participants</b>
457(b) Eligible Deferred Compensation Plan	<u>2</u>

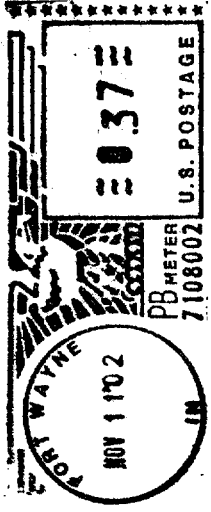
The Employer will provide plan documents to the Secretary of Labor on request.

Sincerely,

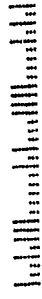
  
Dana Kempton  
Chief Financial Officer

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The Lincoln National Life Insurance Company  
1300 S. Clinton St.  
Fort Wayne, IN 46802



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