

MaineHealth

465 Congress Street • Suite 600 • Portland, ME 04101-3537
(207) 775-7001 • fax (207) 775-7029

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December 2, 2002

CERTIFIED MAIL #7001 2510 0004 7619 9028
RETURN RECEIPT REQUESTED

Secretary of Labor
Pension & Welfare Benefits Administration
Room N-5638
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, DC 20210

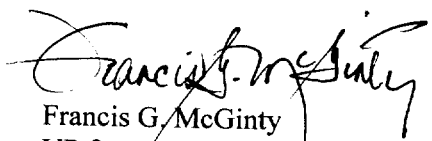
RE: MaineHealth 457 (b) Deferred Compensation Plan

Dear Madam:

Pursuant to 29 C.F.R. § 2520.104-23(b), I declare to the Department, on behalf of MaineHealth (the "Employer"), 465 Congress Street, Suite 600, Portland, ME 04101-3537, EIN: 01-0431680, that:

1. The Employer maintains a 457 (b) Deferred Compensation Plan with an effective date of October 1, 2002, primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
2. The number of employees covered by the MaineHealth 457 (b) Deferred Compensation Plan as of the filing date is 176.

Very truly yours,


Francis G. McGinty
VP for Operations and Treasurer

MaineHealth®

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