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October 5, 2001

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
U.S. Department of Labor, Room N-5644
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Salemtowne Retirement Savings Plan

Dear Madam or Sir:

Pursuant to DOL Reg. § 2520.104-23, and on behalf of Salemtowne, the Moravian Retirement Community, we hereby file the following with respect to the above-referenced recently-established deferred compensation plan:

1. Name and Address of Employer: Salemtowne, the Moravian Retirement Community
1000 Salemtowne Drive
Winston-Salem, NC 27106
2. Federal EIN: 56-0963926
3. The Employer has established a new deferred compensation plan primarily for the purpose of providing deferred compensation to a select group of management or highly-compensated employees.
4. One employee is covered by the Plan.

Please contact the undersigned if you have any questions regarding this filing or the above-referenced plan.

Yours truly,



William E. Wright

WEW/djk
01583-126017
WINLIB01:911287.1

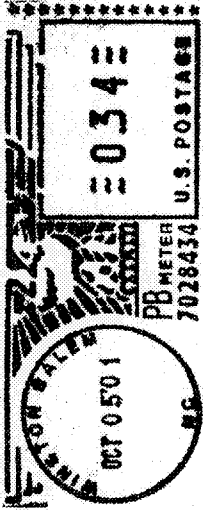
cc: Mr. Rodney R. Windsor

October 4, 2001
Page 2

Blind P.S. to Rodney:

This filing with the Department of Labor eliminates the need to file a Form 5500 for the section 457(f) plan. Please contact me if you have any questions.

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