

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

06 MAR 10 PM 12:21

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

Offices In
Maryland
Washington, D.C.
Virginia

March 1, 2006

CERTIFIED MAIL – 7004 2510 0005 4850 4276
RETURN RECEIPT REQUESTED

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

Re: Maine Hospital Association, Inc. 457(f) Plan

Dear Sir/Madam:

The employer listed below maintains a 457(f) Plan that is governed by Section 409A of the Internal Revenue Code of 1986, as amended (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:	Maine Hospital Association, Inc. 33 Fuller Road Augusta, ME 04330-4910
Employer Identification No:	01-0266289
Primary Purpose of the Plan:	The primary purpose of the plan is to recognize contributions made to the organization by Steven R. Michaud, President.
Type of Plan:	The Plan constitutes top hat plan that is governed by Code Section 409A.

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
March 1, 2006
Page Two

Number of Such Plans Maintained
by the Employer: 1

Number of Employees Covered by
the 457(f): 1

The employer agrees to provide the 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: Mr. Steven R. Michaud
President
Maine Hospital Association, Inc.

Mr. Dave Gilley, Yaffe & Associates, Inc.

Ober, Kaler, 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
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

