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FREDERICK MEMORIAL HOSPITAL

400 West Seventh Street Frederick, Maryland 21701-4593 240-566-3300

May 22, 2006

**CERTIFIED MAIL - 7004 2510 0005 4846 1340**  
**RETURN RECEIPT REQUESTED**

U.S. Department of Labor  
Employee Benefits Security Administration  
Top Hat Plan Exemption  
Room N-1513  
200 Constitution Avenue, N.W.  
Washington, DC 20210

06 JUN 29 11:58 AM '06

**Re: Frederick Memorial Hospital 457(b) and (f) Plan**

Dear Sir/Madam:

The employer listed below maintains a 457(b) and 457(f) Plan that is governed by Section 457 of the Internal Revenue Code of 1986, as amended (the "Code"). These Plans are top hat plans and are 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.

We understand that the filing should have been completed within 120 days of the date the plans became subject to ERISA Title 1. Because the plans were executed in December of 2005, the 120-day deadline has passed. Therefore, in an abundance of caution, we are entering the DFVC Program and including a check in the amount of \$750 made payable the U.S. Department of Labor, a current Form 5500 with items 1a-1b, 2a-2c, 3a-3c using plan number "888" and this statement

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

Employer Name and Address:	Frederick Memorial Hospital 400 W. Seventh Street Frederick, MD 21701
Employer Identification No:	52-0591612
Primary Purpose of the Plan:	The primary purpose of the 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 Section 409A.

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
May 22, 2006  
Page Two

Number of Such Plans Maintained by the Employer:

457(b)	1
457(f)	1

Number of Employees Covered by each plan:

457(b)	2
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,



William H. Pugh  
Executive Vice President & Chief Financial Officer

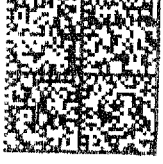
CC: Thomas A. Kleinhanzl  
Judy H. Cox, CCP, CEBS



**FREDERICK MEMORIAL HOSPITAL**  
400 West Seventh Street Frederick, Maryland 21701-4593



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DEPARTMENT OF LABOR  
EMPLOYEE BENEFITS SECURITY  
ADMINISTRATION  
TOP HAT PLAN EXEMPTION ROOM N-1513  
200 CONSTITUTION AVENUE NW  
WASHINGTON, DC 20210

