

Vinson & Elkins

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October 17, 2006

BY CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

Re: VHA, Inc.; EIN: 38-2182248
Statement Pursuant to Department of Labor Regulation § 2520.104-23

Dear Secretary of Labor:

This letter is intended to serve as the statement required under Department of Labor regulation § 2520.104-23 with respect to the above listed employer, who intends to utilize the alternative method of compliance under the Employee Retirement Income Security Act of 1974, as amended, available for plans established for certain select employees. The employer recently established two unfunded pension plans, both effective October 1, 2006, primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The statement regarding these plans is enclosed for your records.

If you have any questions please feel free to contact me.

Very truly yours,


Felicia A. Finston

Enclosure

cc: Karen Guymon

Vinson & Elkins LLP Attorneys at Law
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Dallas, TX 75201-2975
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**STATEMENT PURSUANT TO
DEPARTMENT OF LABOR REGULATION
SECTION 2520.104-23**

October 17, 2006

1. Name and Address of Employer and Employer Identification Number:

VHA, Inc.
Post Office Box 140909
Irving, Texas 75014-0909
EIN: 38-2182248

2. VHA, Inc. has established the following unfunded plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

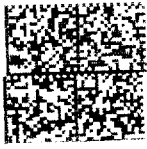
<u>NAME OF PLAN</u>	<u>NO. OF PARTICIPANTS</u>
Executive Severance Plan (for SVPs and Above)	35
Change in Control Executive Severance Plan	35

Vinson & Elkins LLP Attorneys at Law
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