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October 20, 2006

2520070730197

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

Re: Coffee Regional Medical Center Nonqualified Deferred Compensation Plan (the "Plan")

Dear Sir or Madam:

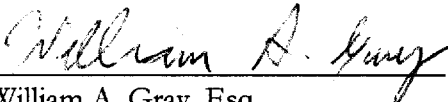
In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended, for unfunded pension plans maintained by an employer for a select group of management or highly compensated employees, specified in Department of Labor Regulations Section 2520.104-23, the following information for the above-referenced Plan is provided on behalf of the administrator of the Plan:

1. The name of the Employer is: Coffee Regional Medical Center
2. The mailing address of the Employer is: Coffee Regional Medical Center
P. O. Box 1287
Douglas, GA 31534
3. The Employer Identification Number is 65-0543088.
4. The above named Employer maintains the Plan primarily for the purpose of providing deferred compensation benefits for a select group of management or highly compensated employees.
5. The Plan is the only "top-hat" plan currently maintained by the Employer.
6. As of the current date, the Plan has one participant.
7. Benefits under the Plan are paid as needed solely from the general assets of the Employer and its affiliates.

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8. The Employer will provide a copy of the Plan documents to the office of Employee Benefits Security Administration upon request.

We would appreciate your stamping and returning to our office the enclosed copy of this letter in order to indicate receipt of this letter by the Department of Labor.

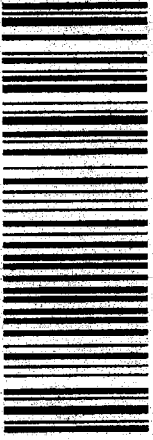


William A. Gray, Esq.
On Behalf of the Plan Administrator

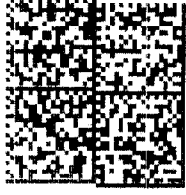
cc: Mr. Donald C. Lewis, Jr.

**Ogletree
Deakins**
ATTORNEYS AT LAW

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