



A Legal Professional Association

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January 5, 2007

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

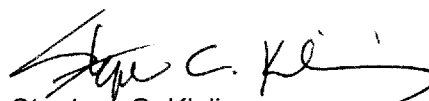
Re: Texas Organization of Rural & Community Hospitals

Dear Sir or Madam:

On behalf of the above employer, we enclose herewith the statement required by DOL Reg. Sec. 2520.104-23(b).

If you have any questions concerning this matter, please contact the undersigned.

Sincerely yours,


Stephen C. Kisling

SCK/jlw
Enclosure
KTBH:680603.1

STATEMENT AS REQUIRED BY DOL REG. SECTION 2520.104-23(b)

1. Employer's Name: Texas Organization of Rural & Community Hospitals
Address: 505 East Huntland Drive, #150
Austin, TX 78752

EIN: 74-2567495
2. The Employer maintains a separate nonqualified deferred compensation plan for each of two management/highly compensated employees.

KTBH:680600.1

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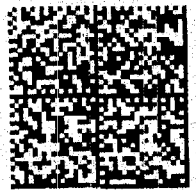
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