



55 Fogg Road
South Weymouth
Massachusetts
02190-2455
southshorehospital.org

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CERTIFIED MAIL
RETURN RECEIPT REQUESTED

February 20, 2007

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

Re: Plan: South Shore Health and Educational Corporation Top Hat Plan #1
Employer: South Shore Health and Educational Corporation
Employer Identification Number: 04-2769210
Address: 55 Fogg Road, South Weymouth, MA 02190-2455

Dear DOL Officials:

Pursuant to ERISA Reg. § 2520.104-23(a)(1), this is to notify the Department of Labor that on February 1, 2007, South Shore Health and Educational Corporation ("South Shore") established the South Shore Health and Educational Corporation Top Hat #1 ("Plan"). The Plan is a nonqualified deferred compensation plan established primarily for the purpose of providing deferred compensation to a select group of South Shore management or highly compensated employees. At present, the Plan has one participant.

Should you have any questions or need more information regarding this matter, please contact the undersigned.

South Shore Health and Educational Corporation

For the Plan Administrator

By: 

Name: Robert P. Wheeler

Title: Vice President, Human Resources

AT1 32381650.1



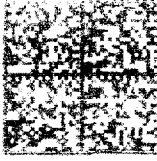
**South Shore
Hospital**

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Massachusetts
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U.S. Dept. of Labor
200 Constitution Ave., N.W.
Washington, D.C. 20210



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SOUTH SHORE HOSPITAL / HUMAN RES
Street, Apt. No. or PO Box No.
95 FOGG RD.
City, State, Zip+4
SOUTH Weymouth, MA 02190

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