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ANGELL

The ANGELL Pension Group, Inc.
Actuaries, Consultants and Administrators for Employee Benefit Plans
10 Hemingway Drive
East Providence, Rhode Island 02915
Tel: 401.438.9250 · Fax: 401.438.7278
info@angellpensiongroup.com
www.angellpensiongroup.com

March 2, 2007

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: Fellowship Health Resources, Inc. 457(f) Plan

Dear Sir/Madam:

Enclosed for filing is the Disclosure Statement for the Fellowship Health Resources, Inc. 457(f) Plan to meet the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of ERISA for top-hat plans pursuant to DOL Reg. Section 2520.104-23.

Very truly yours,

Peter L. Karlson, J.D., LL.M.
Vice President
General Counsel

PLK/tad
TOPHAT DOL LTR.DOC\A19823

Enclosure

cc: Lawrence Corcoran, *Fellowship Health Resources, Inc.*

REPORTING AND DISCLOSURE STATEMENT

TOP HAT PLAN (DOL REG. §2520.104-23)

Name and Address of Employer: *Fellowship Health Resources, Inc.
25 Blackstone Valley Place, Suite 300
Lincoln, RI 02865*

EIN of Employer: *05-0373414*

The Employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

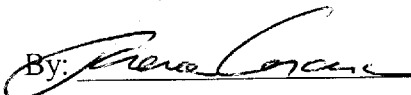
Name of Plan: *Fellowship Health Resources, Inc. 457(f) Plan*

Date of Adoption of Plan: *February 20, 2007*

Number of Plans: *One (1)*

Number of Members of Plan: *One (1)*

FELLOWSHIP HEALTH RESOURCES, INC.

By:  _____

Dated: *February 28, 2007* _____



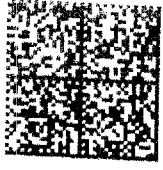
The ANACELL Division Group, Inc.
10 Huntington Drive
East Providence, Rhode Island 02916

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