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May 7, 2007

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

07 MAY 15 PM 3:32

Re: Civista Health, Inc. 457(b) Plan

Dear Sir/Madam:

The Employer listed below maintains a 457(b) Plan. This Plan is a top hat plan and is subject to the reporting and disclosure requirements of the Employee Retirement Income Security Act ("ERISA"). We are submitting this filing pursuant to ERISA Regulation § 2510.3-2(b), as issued by the Department of Labor.

The information required to be reported by ERISA is as follows:

Employer Name and Address: Civista Health, Inc.
P.O. Box 1070
La Plata, MD 20646-1070

Employer Identification No: 52-0445374

Primary Purpose of the Plan: The primary purpose of the Plan is to provide deferred compensation to its key management employees.

Type of Plan: The plan constitutes a top hat plan that is governed by Code Section 457(b).

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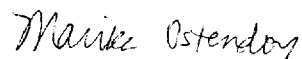
Number of Such Plans Maintained
by the Employer:
457(b) Plan 1

Number of Employees Covered by
the Plans:
457(b) Plan 2

The Employer agrees to provide the plan documents to the Secretary upon request as required by Section 104(a)(1) of ERISA.

If we can provide you with any additional information, please do not hesitate to contact me.

Very truly yours,



Marika M. Ostendorf

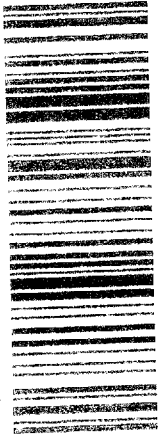
MMO/kd

cc: Ms. Stacey Cook
Vice President, Org. Resources Mgr.
Ms. Judy Cox
Yaffe & Company, Inc.

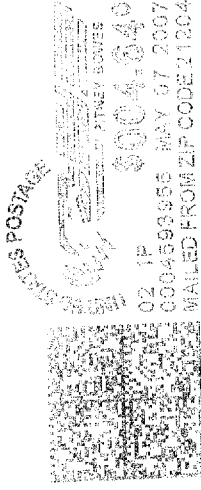
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