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SHERMAN & PATTERSON, LTD.

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August 24, 2007

**VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

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


Re: Blue Ridge HealthCare

Dear Sir or Madame:

Please find enclosed the filing pursuant to DOL Regulations § 2520.104-23 for our client, Blue Ridge HealthCare. If you have any questions, please do not hesitate to contact me.

Sincerely,

SHERMAN & PATTERSON, LTD.



Kirk D. Sherman

KDS/sj

Enclosure

cc: Phil Satey (with enclosure)
Jonathan Ketola (with enclosure)



Valdese Hospital

PO Box 700 • Valdese, NC 28690
720 Malcolm Boulevard • Valdese, NC 28671
Telephone (828) 874-2251 • Fax (828) 879-7544
Web Site - www.BlueRidgeHealth.org

April 25, 2007

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

Dear Sir or Madame:

This statement is filed under DOL Regulations § 2520.104-23.

Employer: Blue Ridge HealthCare

Address: 2201 South Sterling Street
Morganton, NC 28655

Employer ID 56-2150313

Effective May 1, 2007, the Employer adopted the following plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

Plan	Number of Participants
457(f) Life Insurance Plan	6
457(f) Mutual Fund Plan	6
457(f) Eligible Deferred Compensation Plan	45

The Employer will provide plan documents to the Secretary of Labor on request.

Sincerely,

Phil Satey, Vice President
Human Resources



CERTIFIED MAIL

SHERMAN & PATTERSON, LTD.

Attorneys at Law
1613 Maple Avenue
P.O. Box 447
Maple Plain, Minnesota 55359



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