

2520080801573

**Baldwin Law Group, LLP**

600 Washington Avenue, Suite 302  
Baltimore, Maryland 21204

PHONE 410.828.5510

FAX 410.828.4813

www.blglaw.org

**Marika M. Ostendorf**  
mmostend@blglaw.org

November 14, 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 NOV 26 PM 10:40

**Re: Maine Coast Memorial Hospital Severance Plan and  
Maine Coast Memorial Hospital 457(f) Plan**

Dear Sir/Madam:

The Employer listed below maintains a Severance Plan and a 457(f) Plan. These Plans are top hat plans and are 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: Maine Coast Memorial Hospital  
50 Union Street  
Ellsworth, ME 04605

Employer Identification No: EIN: 01-0198331

Primary Purpose of the Plan: The primary purpose of the Plans are to provide deferred compensation to its key management employee.

Type of Plan: The Plans constitutes top hat plans that are governed by I.R.C. § 409A and ERISA.

**Baldwin Law Group, LLP**

U.S. Department of Labor  
Top Hat Plan Exemption  
Employee Benefits Security Administration  
November 14, 2007  
Page 3

Number of Such Plans Maintained  
by the Employer: 2

Number of Employees Covered by  
the Plan: 1

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: Mr. Douglas T. Jones  
Maine Coast Memorial Hospital  
Mr. Alexander Yaffe  
Yaffe & Company, Inc.

1027

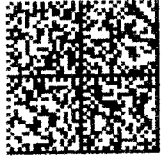
**CERTIFIED MAIL™**

**Baldwin Law Group, LLP**

600 Washington Avenue, Suite 302  
Baltimore, Maryland 21204



7004 1350 0002 4199 0096



UNITED STATES POSTAGE  
02 1P  
\$005.21  
PITNEY BOWES  
0004593955 NOV 14 2007  
MAILED FROM ZIP CODE 21204

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

20210+0000 