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December 14, 2007

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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

Re: Calvert Memorial Hospital Severance Plan

Dear Sir/Madam:

The Employer listed below maintains a Severance Plan that is governed by § 409A of the Internal Revenue Code of 1986, as amended (the "Code"). 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:	Calvert Memorial Hospital 100 Hospital Road – Route 4 Prince Frederick, MD 20678
Employer Identification No:	52-0619000
Primary Purpose of the Plan:	The primary purpose of the Plan is to provide severance benefits to its Chief Executive Officer.
Type of Plan:	The Plan constitutes a top hat plan that is governed by Code § 409A.

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Number of Such Plans Maintained
by the Employer: 1

Number of Employees Covered by
the Severance 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. James J. Xinis, President and CEO
Ms. Judy Cox, Yaffe & Company, Inc.

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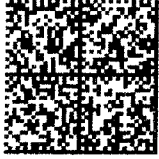
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