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WIGGIN AND DANA
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January 15, 2008

Top Hat Plan Exemption
Employee Benefits Security Admin.
Room N-1513
U.S. Department of Labor
200 Constitution Ave., N.W.
Washington, D.C. 20210

08 FEB 13 AM 8:02

Re: Lawrence and Memorial Hospital CEO 457(f) Retirement Plan

Dear Sir or Madam:

This statement is being filed pursuant to 29 C.F.R. §2520.104-23 and is intended to satisfy the alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA") prescribed by the Secretary of Labor under Section 110 of ERISA.

Name of Employer: Lawrence and Memorial Hospital
Address: 365 Montauk Avenue
New London, CT 06320

EIN: 06-0646704

The Company maintains the above-captioned Plan covering one employee for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The plan is a supplemental executive retirement plan.

Copies of the plan document will be provided to you upon request as required by Section 104(a)(1) of ERISA.

Sincerely,


Sherry L. Dominick



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