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Houston Harbaugh

ATTORNEYS AT LAW

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File #29641

February 29, 2008

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

Re: Davis Health System 457(f) Deferred Compensation Plan
EIN: 55-0737655

Dear Sir or Madam:

Enclosed is a Registration Statement filed on behalf of the sponsor of the above-named top hat plan. The statement contains the information required under DOL Reg. Section 2520.104-23.

If you need any further information with respect to this filing, please contact me.

Sincerely,

Gary J. Gunnett

enclosure

cc: E. Mark Doak, CEO (w/enc)
Mr. Fred Scheeren (w/enc)
Mr. Mark Dunbar (w/enc)

**REGISTRATION STATEMENT
FOR
DAVIS HEALTH SYSTEM
457(f) DEFERRED COMPENSATION PLAN**

The following information is submitted for purposes of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA"). The information is provided in accordance with the requirements set forth in DOL Reg. §2520.104-23.

Name of Employer: Davis Health System, Inc.

Address of Employer: P. O. Box 1697
 Elkins, WV 26241

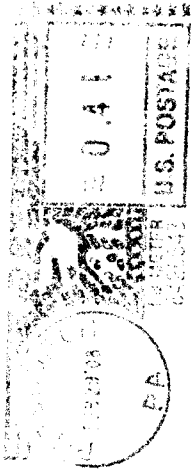
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The Employer maintains the plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of employees currently covered by the plan is one.



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