



Continuing the Tradition of Leadership
in Community HealthSM

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SURE

North Campus
1211 Wilmington Avenue
New Castle, PA 16105-2595
Telephone: 724.658.9001

South Campus
1000 South Mercer Street
New Castle, PA 16101-4673
Telephone: 724.658.3511

July 24, 2008

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CERTIFIED MAIL - RETURN RECEIPT REQUESTED

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

RE: Top Hat Plan Filing

Dear Sir/Madam:

In accordance with DOL reg. §2520.104-23, we are filing for an exemption from the reporting and disclosure requirements of Part I of Title I of ERISA for the following "top hat" plan:

Name of Employer:	Jameson Health System, Inc.
Address:	1211 Wilmington Avenue New Castle, Pennsylvania 16105 25-1536036
Tax EIN:	One
Number of Plans:	Four
Number of Employees Covered by the Plan:	

The plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Sincerely,

**Neil A. Chessin
Vice President**

NAC/dmh

Neil A. Chessin



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in Community Health™*

Jameson Health System, Inc.
1211 Wilmington Avenue
New Castle, PA 16105-2595

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