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TURENNE & ASSOCIATES

Healthcare Management Company

Department of Labor Notification Letter

TO: Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-1513 – Public Disclosure Room
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

FROM: Turenne & Associates, LLC
Employer Identification Number: 63-1285595
7 Clayton Street, Suite 1200
Montgomery, AL 36104

June 1, 2008 DATE

This document constitutes the statement required by 29 C. F. R. Sec. 2520 104-23 (a) (1) to be filed with the Secretary of Labor in respect to a Non-Qualified Deferred Compensation Plan maintained by the above employer.

The employer currently maintains 1 Nonqualified Deferred Compensation Plan for employees who are members of a select group of management or who are highly compensated. There are currently 3 participants in the plan. A copy of the plan document will be furnished upon request.

Respectfully submitted,

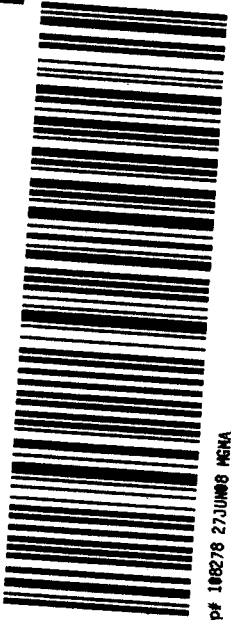
Roger Turenne
President, Chairman of the Board
Turenne & Associates, LLC

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