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9830 Mayland Drive, Suite J • Richmond, Virginia 23233 • Ph: 804.289.5320 • Fax: 804.289.5324 • www.vhqc.org

November 13, 2008

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

Re: Virginia Health Quality Center 457(b) Retirement Plan

Dear Sir/Madam:

In accordance with 29 CFR 2520.104-23, on behalf of Virginia Health Quality Center ("Sponsor"), and pursuant to the original establishment of the 457(b) Retirement Plan, and now subsequent execution and adoption of the restated Virginia Health Quality Center 457(b) Retirement Plan ("Plan"), we hereby provide you with the information set forth below:

Name and Address of Sponsor:

Virginia Health Quality Center
9830 Mayland Drive, Suite J
Richmond, VA 23233

Sponsor's Taxpayer Identification Number:

54-1264320

Required Declaration:

The Sponsor sponsors, or has sponsored, the Virginia Health Quality Center 457(b) Retirement Plan which has been amended and restated as the ("Plan"), and has the effect of deferring compensation for a select group of management or highly compensated employees. Benefits are paid out of the general assets of the Sponsor. Currently, the Sponsor maintains one top-hat nonqualified plan(s). There are currently four employees eligible to participate or are actually participating in this Plan. The Plan's restatement effective date is November 1, 2008, with an adoption date of January 1, 2004.

If you have any questions about this matter, please contact the undersigned.

Sincerely,

A handwritten signature in black ink that reads "Donald A. Glozer".

Donald A. Glozer
President and Chief Executive Officer

VIA CERTIFIED MAIL RETURN RECEIPT REQUESTED

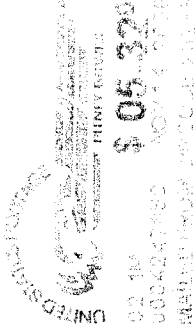
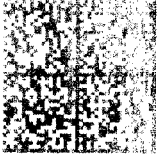


VIRGINIA
HEALTH
QUALITY
CENTER

9830 Mayland Drive, Suite J
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