

## THE WAGNER LAW GROUP

A PROFESSIONAL CORPORATION

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November 19, 2008

By Certified Mail No.: 9615 6194  
Return Receipt Requested

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

**Re: Emerson Health System 457(b) Supplemental Executive Retirement Plan**

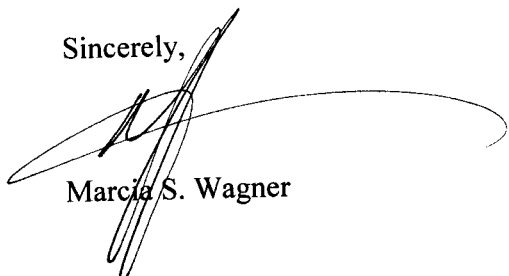
Dear Sir/Madam:

This statement is being provided pursuant to Department of Labor Regulation §2520.104-23 as 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 for unfunded plans for a select group of management or highly-compensated employees. In accordance with said Regulation, Emerson Health System, Inc. is providing the following information:

Employer Name and Address:	Emerson Health System, Inc. 133 Old Road to Nine Acre Corner Concord, MA 01742
Employer Identification Number:	04-2770977
Name of the Plan:	Emerson Health System 457(b) Supplemental Executive Retirement Plan (the "Plan")
Number of Employees Covered:	10

Emerson Health System, Inc. maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management and highly-compensated employees. Please acknowledge receipt of this notice by stamping or signing the enclosed copy of this notice and returning it to me in the enclosed envelope. Thank you for your attention to this matter.

Sincerely,

  
Marcia S. Wagner

cc: Eric Stastny (By U.S. Mail)

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