



SHIPMAN & GOODWIN LLP.
COUNSELORS AT LAW

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MAY - 7 2009

May 1, 2009

VIA CERTIFIED MAIL

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: Ambulance Service of Manchester, LLC Key Employee Incentive Plan

Dear Secretary of Labor:

As legal counsel to Ambulance Service of Manchester, LLC (the "Employer"), and Aetna Ambulance Service, Inc. and Metro Wheelchair Service, Inc. (the "Participating Employers"), I hereby notify you in accordance with DOL Regulation §2520.104-23 that the Employer and Participating Employers have adopted a deferred compensation plan named the Ambulance Service of Manchester, LLC Key Employee Incentive Plan (the "Plan"), and the Employer will, as the Plan Administrator, utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA") as set forth in that Regulation. The Plan is effective as of May 1, 2008.

Pursuant to DOL Reg. § 2520.104-23(b), the following information is provided:

- Name, Address and Employer Identification Number of the Employer:**

Ambulance Service of Manchester, LLC
P. O. Box 300
Manchester, CT 06045-0300
EIN: 06-1557358

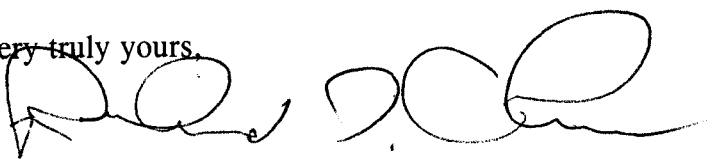
2. **Name, Address and Employer Identification**
Number of Participating Employer: Aetna Ambulance Service, Inc.
P. O. Box 300
Manchester, CT 06045-1150
EIN: 06-0795431

3. **Name, Address and Employer Identification**
Number of Participating Employer: Metro Wheelchair Service, Inc.
P. O. Box 300
Manchester, CT 06045-0300
EIN: 06-0878432

4. The Employer and each Participating Employer hereby state that they maintain the Plan primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. As of the date of this letter, the Plan is being made available to seven employees.

Pursuant to DOL Reg. § 2520.104-23(b)(2), the Employer and each Participating Employer will provide the documents governing the Plan to the Secretary of Labor upon request as required by Section 104(a)(6) of ERISA.

Very truly yours,



Richard I. Cohen

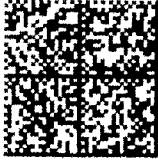
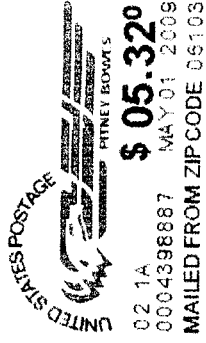
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cc: Alan E. Lieberman, Esq.
Wayne Wright

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