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Susan K. Bilbro
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November 5, 2010

CERTIFIED MAIL # 7010 0780 0001 9996 2320
RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
 Pension and Welfare Benefits Administration
 Room N-5644
 U. S. Department of Labor
 200 Constitution Avenue, N.W.
 Washington, DC 20210

RE: The R.H. Boyd Company Deferred Compensation Plan

Dear Sir or Madam:

Pursuant to 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 allowed under Department of Labor Reg. §2520.104-23, and on behalf of The R.H. Boyd Company (the "Employer"), located at 6717 Centennial Boulevard, Nashville, TN 37209-1017, EIN #62-1784244, I am writing to notify you that the Employer has recently adopted and now sponsors and maintains The R.H. Boyd Company Deferred Compensation Plan (the "Plan") for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Plan currently has one employee participating in the Plan and is the only plan maintained by the Employer for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Sincerely,



Susan K. Bilbro

cc: Rich Miles
 Richard A. Johnson, Esq.

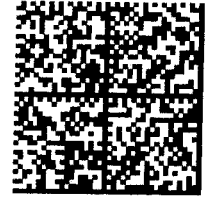


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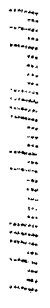
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