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WAGNER, MYERS & SANGER

(A PROFESSIONAL CORPORATION)

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December 14, 2012

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

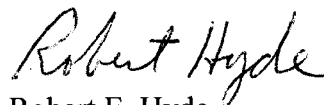
Re: Top Hat Exemption Statement

Dear Sir:

Enclosed is the Top Hat Exemption Statement for the Covenant Medical Management, Inc. Physicians' Deferred Compensation Plan, which is intended to comply with the requirements of the Department of Labor Regulation Section 2520.104-23.

Please stamp the enclosed photocopy of this letter as "Received" and return it to me in the enclosed self-addressed, stamped envelope. Thank you for your cooperation.

Best regards,



Robert E. Hyde
For the Firm

Enclosure

2012 DEC 19 PM 12:59
EOSA/PUBLIC/REGISTRATION

**TOP HAT EXEMPTION STATEMENT
COVENANT MEDICAL MANAGEMENT, INC.
PHYSICIANS' DEFERRED COMPENSATION PLAN**

1. Employer Name and Address:

Covenant Medical Management, Inc.
280 Fort Sanders West Boulevard #250
Knoxville, Tennessee 37922

2. Employer Identification Number:
62-1282917

3. Covenant Medical Management, Inc. maintains the Covenant Medical Management, Inc. Physicians' Deferred Compensation Plan (the "Plan") primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

4. There is currently one (1) employee participating in the Plan.

5. Covenant Medical Management, Inc. is also a participating employer in the Covenant Health Nonqualified Retirement Plan of For Profit Entities (the "For Profit Plan"), which is a plan maintained for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Currently, two (2) Covenant Medical Management, Inc. employees are active participants in this Plan, and one (1) former Covenant Medical Management, Inc. employee is an inactive participant with a deferred vested balance. Attached as Exhibit A is a list of the affiliates of Covenant Medical Management, Inc. who are also participating employers in the For Profit Plan and the number of participants each such affiliate has in such plan.

EXHIBIT A

<u>Affiliate</u>	<u>EIN</u>	<u>Number of Participants</u>
Fortress Corporation	62-1308885	2 Active
PHP Companies, Inc.	62-1552091	6 Inactive with deferred vested balance
Resource Management Group, Inc.	62-1342153	1 Inactive with deferred vested balance

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TO:

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