

207-774-1200 main
207-774-1127 facsimile
bernsteinshur.com

BERNSTEIN SHUR

COUNSELORS AT LAW

100 Middle Street
PO Box 9729
Portland, ME 04104-5029

Steven R. Gerlach
207 228-7128 direct
sgerlach@bernsteinshur.com

January 17, 2013


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

Re: The Concord Regional Visiting Nurse Association 457(f) Ineligible Deferred
Compensation Plan for Mary DeVeau

Dear Sir or Madam:

Pursuant to DOL Regulations § 2520.104-23, please be advised that Concord Regional Visiting Nurse Association of 30 Pillsbury Street, Concord, NH 03301, EIN 02-0222122, (the "Employer") has adopted The Concord Regional Visiting Nurse Association 457(f) Ineligible Deferred Compensation Plan for Mary DeVeau (the "Plan") adopted as of December 11, 2012. The Employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. It is the only such plan maintained by the Employer; one employee participates in the Plan.

Sincerely,


Steven R. Gerlach
Counsel to Concord Regional Visiting Nurse Association

SRG/dls

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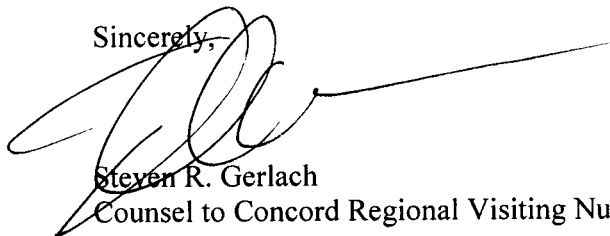
Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington, D.C. 20210

Re: The Concord Regional Visiting Nurse Association 457(b) Eligible Deferred
Compensation Plan

Dear Sir or Madam:

Pursuant to DOL Regulations § 2520.104-23, please be advised that Concord Regional Visiting Nurse Association of 30 Pillsbury Street, Concord, NH 03301, EIN 02-0222122, (the "Employer") has adopted The Concord Regional Visiting Nurse Association 457(b) Eligible Deferred Compensation Plan (the "Plan") adopted as of December 11, 2012. The Employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. It is the only such plan maintained by the Employer; one employee participates in the Plan.

Sincerely,



Steven R. Gerlach
Counsel to Concord Regional Visiting Nurse Association

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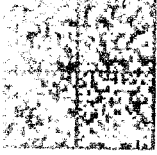
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