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U.S. DEPT. OF LABOR
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July 20, 2005

Top Hat Plan Exemption
Employee Benefits Security Administration
U.S. Department of Labor
Room N-5644
U. S. Department of Labor
200 Constitution Avenue, N. W.
Washington, D. C. 20210

RE: UPSON REGIONAL MEDICAL CENTER 457(b) DEFERRED COMPENSATION PLAN

Dear Sir or Madam:

This firm provides employee benefits consulting and legal services to Upson Regional Medical Center. Effective June 1, 2005, adopted a 457(b) Deferred Compensation Plan, primarily for the purpose of providing deferred compensation for a select group of highly compensated physicians and executive employees, commonly called a top-hat plan. Five highly-compensated physician employees currently participate in this plan. No inactive employees are entitled to receive benefits under the Plan. The Company does not maintain any other top-hat plan.

The following information is relevant to the Company:

Upson Regional Medical Center
801 West Gordon Street
Thomaston, Georgia 30286
EIN: 58-1734026

Please contact the undersigned if you want me to forward to you a copy of the plan.

Sincerely,




Helen Cleveland

CC: Ms. Claudia L. Jack, Director of Human Resources

Helen Cleveland
Crowley, Cleveland & Starkey, LLC
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945 East Paces Ferry Road
Atlanta, GA 30326

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