



A N G E L L

September 19, 2014

The ANGELL Pension Group, Inc.
 Actuaries, Consultants, and Administrators for Employee Benefit Plans
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 East Providence, Rhode Island 02914
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CERTIFIED MAIL, RETURN RECEIPT REQUESTED

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

Re: *Foundation for Seacoast Health 457(b) Plan*

Dear Sir/Madam:

Enclosed for filing is the Disclosure Statement for the Foundation for Seacoast Health 457(b) Plan to meet the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of ERISA for top-hat plans pursuant to DOL Reg. Section 2520.104-23.

Very truly yours,


 Peter L. Karlson, J.D., LL.M.

PLK/tad
 TOPHAT DOL LTR.DOC/10881-03

Enclosure

cc: Ms. Debra Grabowski, R.N., *Foundation for Seacoast Health*

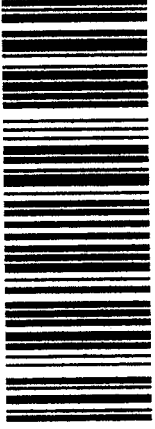
The ANGELL Pension Group, Inc.
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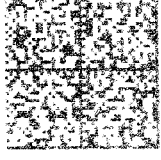
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OF THE RETURN ADDRESS, FOLD AT DOTTED LINE

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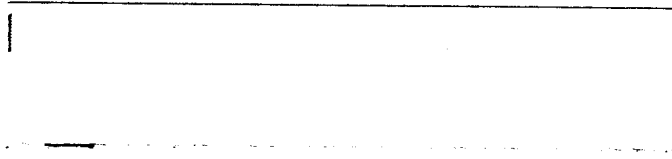
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