



December 30, 2016

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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: Foundation Health 457(b) Plan

Dear Reader:

Foundation Health ("employer") is establishing the Foundation Health 457(b) Plan, which is a nonqualified deferred compensation plan. This statement constitutes a filing under 29 C.F.R. § 2520.104-23 by the employer for the plan. The employer's EIN is 81-3021580 and its address is P.O. Box 71396 Fairbanks, Alaska 99707. The employer maintains the above-referenced plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The employer anticipates that between 20 and 40 employees will be covered under the plan. The employer maintains no other deferred compensation plans (as described in 29 C.F.R. § 2520.104-23(b)).

If you need any further information, please call or write me.

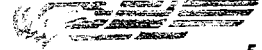
Very truly yours,


Foundation Health, LLC
Shelley Ebenal
General Counsel

cc: Liz Deckman
Tim Goodman



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