

April 7, 2017

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Via 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, D.C. 20210

2017 APR 12 PM 2:33
ESAV/FIELD/01/11/17

Re: Top-Hat Plan Alternative Reporting and Disclosure Statement

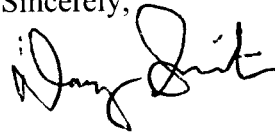
Dear Madam or Sir:

In accordance with Department of Labor Regulation § 2520.104-23, our client, the Georgia Health Care Association, intends that this letter serve as the disclosure statement that is the alternative method of compliance with the reporting and disclosure requirements of Part I of Subtitle B of Title I of the Employee Retirement Income Security Act of 1974, as amended, ("ERISA") for the deferred compensation plan recently entered into by the Georgia Health Care Association.

1. The name and address of the employer is the Georgia Health Care Association, 160 Country Club Drive, Stockbridge, GA 30281.
2. The Employer Identification Number assigned by the Internal Revenue Service to the employer is 58-0902129.
3. The employer declares that it maintains the following one plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:
 - Georgia Health Care Association Section 457(b) Deferred Compensation Plan. This plan covers 1 employee.

Please call the undersigned if you have any questions or require additional information.

Sincerely,



Douglas A. Smith

cc: Mr. Tony Marshall
Cleburne (Greg) E. Gregory, III, Esq.

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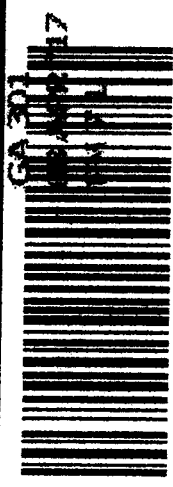


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Douglas A. Smith, Esq.

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