



ROWAN REGIONAL
MEDICAL CENTER

April 22, 1997

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CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Top Hat Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210

RE: Executive Retirement Plan of Rowan Regional Medical Center

Dear Madam or Sir:

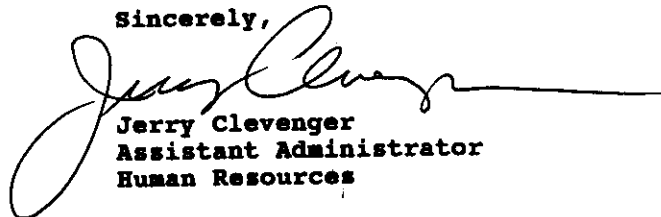
The employer described below has adopted a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Benefits from such plan are to be paid as needed solely from the general assets of the employer, or provided through insurance contracts or policies for which the premiums are paid directly by the employer or provided through insurance contracts or policies for which the premiums are paid directly by the employer from its general assets.

The following statement is filed in accordance with 29 C.F.R., Section 2520.104-23:

1. Name of Plan: Executive Retirement Plan of Rowan Regional Medical Center.
2. Name/Address of Employer: Rowan Regional Medical Center, 612 Mocksville Avenue, Salisbury, North Carolina 28144
3. Employer Identification Number: 56-0547479
4. Number of employees in Plan: 7

Please contact the undersigned if additional information is required.

Sincerely,



Jerry Clevenger
Assistant Administrator
Human Resources