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A Healthy Outlook . . . Improves the View

Valley Mental Health Center
The Umbrella
Birmingham Foundation
Valley Substance Abuse Action Council
Employment Opportunities
My Sister's Place

May 8, 2003

Administrator – Top Hat Plan Expansion
PWBA – Room N5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

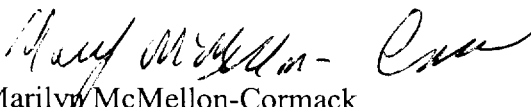
RE: Birmingham Group Health Services, Inc.
Non-Qualified Top Hat Deferred Compensation Plan

Dear Program Administrator:

As President of Birmingham Group Health Services, Inc. (the "Corporation") which Corporation is administrator of the Plan, I am filing this statement pursuant to DOL Reg. §2530.104-23 to satisfy the one time reporting and disclosure requirement of Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974, as amended. The Corporation established the Plan effective May 7, 2003 to provide deferred compensation benefits to a select group of highly compensated or key management employees as defined in the Plan or determined from time to time in the sole discretion of the Corporation's Board of Directors. The Plan currently covers three (3) of the Corporation's key management employees. The Plan is the second non-qualified employee benefit plan sponsored by the Corporation that covers a select group of key management or highly compensated employees. Plan benefits are paid solely by the Corporation from its general assets. The Corporation's address is 435 East Main Street, Ansonia, CT 06401, and the employer identification number for the Corporation is 22-2598799. If you would like a copy of the Plan or any additional information please contact the undersigned.

Please acknowledge receipt of this statement by date stamping the duplicate of this statement and returning it in the enclosed prepaid envelope. Thank you.

Sincerely,


Marilyn McMellon-Cormack
President/CEO



**BIRMINGHAM GROUP
Health Services**

P.O. Box 658 - 435 East Main Street
Ansonia, Connecticut 06401

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