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Rural Health Resource Center

600 East Superior Street • Suite 404
Duluth, Minnesota 55802

June 5, 2003

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210

Re: Rural Health Resource Center
EIN: #41-1797630

To Whom It May Concern:

The Rural Health Resource Center wishes to file the enclosed Top-Hat Declaration Statement pursuant to Department of Labor Regulation Section 2520.104-23(b).

Sincerely,



Kent Nusbaum
Accountant

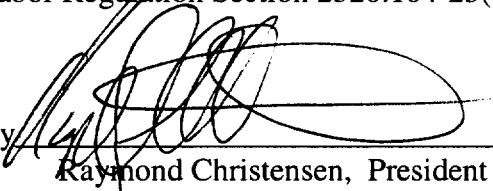
Top-Hat Declaration Statement

Name of Tax-Exempt Employer: Rural Health Resource Center

Address: 600 E. Superior St., Suite 404
Duluth, MN 54864

EIN: #41-1797630

Rural Health Resource Center (the "Employer"), hereby declares that the purpose of the 457(b) Deferred Compensation Plan of Rural Health Resource Center (the "Plan") is to provide deferred compensation primarily for a select group of key management employees. The number of positions covered under the Plan is two. This is the only unfunded top-hat plan that the Employer maintains as described in the Department of Labor Regulation Section 2520.104-23(b).

By 
Raymond Christensen, President

Date 21 May 03

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