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DEPT. OF LABOR
PUBLIC DISBURSEMENTS

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January 13, 2003

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

CERTIFIED MAIL REC. #7099 3400 0016 3901 5052
RETURN RECEIPT REQUESTED

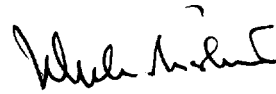
Re: Friendship Community Care, Inc. Section 457(b) Plan

Dear Sirs:

Enclosed you will find a copy of the requisite statement relating to the above-referenced plan under Department of Labor Regulation §2520.104-23.

If you have any questions, please do not hesitate to give me a call.

Sincerely,



A. Wyckliff Nisbet, Jr.

AWN/jdg

Enclosures

STATEMENT AS REQUIRED BY DEPARTMENT OF LABOR
REGULATION SECTION 2520.104-23
FOR AN UNFUNDED PLAN MAINTAINED BY AN EMPLOYER
FOR A SELECT GROUP OF MANAGEMENT OR HIGHLY COMPENSATED EMPLOYEES

The undersigned Administrator of the Friendship Community Care, Inc. Section 457(b) Plan, which is an unfunded plan maintained by Friendship Community Care, Inc. for a select group of management and highly compensated employees, hereby files this Statement as an alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 as permitted by Regulation Section 2520.104-23 of the Department of Labor.

1. Name of Employer: Friendship Community Care, Inc.
2. Address of Employer: 420 Knoxville
P.O. Drawer 2109
Russellville, Arkansas 72811
3. Employer ID No.: 71-0433583
4. The Administrator hereby declares that the Employer maintains the Plan for the purpose of providing deferred compensation of a select group of management or highly compensated employees.
5. Number of such Plans: One
6. Number of Employees Participating in this Plan: One
7. Plan placed in effect October 22, 2002.

PLAN ADMINISTRATOR:

FRIENDSHIP COMMUNITY CARE, INC.

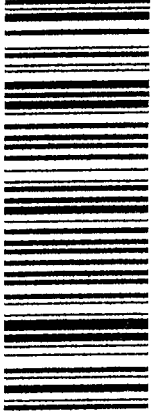
By: 

Cindy Mahan

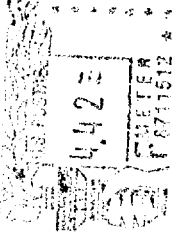
Date: December 31, 2002

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Washington, DC 20210

