

Bethesda Health Group, Inc.

Steven L. Gosik, CPA
Senior Vice President &
Chief Financial Officer

BETHESDA
HEALTH GROUP



U.S. DEPT.
OF LABOR
03 JAN 31

January 23, 2003

2520032901988

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

Re: Bethesda Health Group, Inc. 457(b) Plan

To Whom It May Concern:

In accordance with Section 110 of the Employee Retirement Income Security Act, Bethesda Health Group, Inc. has elected to utilize the alternative form of complying with the reporting and disclosure requirements of Part I with respect to the referenced nonqualified pension plan. The information required under the alternative compliance method (as specified in Section 2520.104-23 of the Labor Regulations) is as follows:

Employer Name: Bethesda Health Group, Inc.
Employer Address: 1630 Des Peres Road, Suite 290
St. Louis, MO 63131
Employer Identification Number: 43-0666738

The Bethesda Health Group, Inc. 457(b) Plan was adopted on January 1, 2003 for the sole purpose of providing deferred compensation for employees whose pension-related benefits under the Qualified Retirement Plan are limited because of restrictions imposed by OBRA '93 on Section 401(a)(17) of the Code. Therefore, the plan is maintained primarily for the purpose of providing deferred compensation for a select group of management and highly compensated employees.

The referenced plan is the only plan for which Bethesda Health Group, Inc. has elected the alternative method of compliance. There are approximately 12 participants in the referenced plan.

Please let us know if any additional information is needed.

Sincerely,

Steven L. Gosik

1630 Des Peres Road • Suite 290 • St. Louis, MO 63131-1800 • (314) 800-1981 • Fax (314) 800-1961

www.bethesdahealth.org

BETHESDA HEALTH GROUP, INC., is a nonprofit organization dedicated to creating a supportive and caring lifestyle for seniors.

Bethesda Health Group, Inc.

Suite 290
1630 Des Peres Road
St. Louis, MO 63131-1800



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

