

June 12, 2002

U.S. DEPT. OF LABOR
EBSA/PUBLIC DISCLOSURE
02 JUN 21 PM 1:54

Pension and Welfare Benefits Administration
U.S. Department of Labor
200 Constitution Ave., N.W.
Room N-5625
Washington D.C. 20210

2520032901444

Re: Grace Care Corporation
Corp. ID # **33-0873863**
2111 W. Slauson Avenue
Los Angeles, CA 90047

To Whom It May Concern:

This statement is with respect to Non-Qualified Deferred Compensation Plans maintained by Employers under the requirements of D.O.L Reg. Section 2520.104-23(a).

Grace Care Corporation currently maintains one non-qualified "Deferred Compensation/Split Dollar" plan for Ms. Stephanie R. Aaron, who meets the definition of an executive member of a "select group of management".

Grace Care Corporation currently has four (4) participants in the above, mentioned plan and the company has in existence only one non-qualified plan.

Corresponds regarding Grace Care Corporation's "Deferred Compensation/Split Dollar" plan are to be addressed to the plan administrator at the above address.

Plan Administrator: Dr. Ruth Aaron

Title: President

Employer: Grace Care Corporation

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Grace Care Corporation currently maintains one non-qualified "Deferred Compensation/Split Dollar" plan for Mr. Christopher O. Aaron, who meets the definition of an executive member of a "select group of management".

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Grace Care Corporation currently maintains one non-qualified "Deferred Compensation/Split Dollar" plan for Mr. W. Thomas Aaron, who meets the definition of an executive member of a "select group of management".

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Grace Care Corporation currently maintains one non-qualified "Deferred Compensation/Split Dollar" plan for Mr. Willie T. Aaron, who meets the definition of an executive member of a "select group of management".

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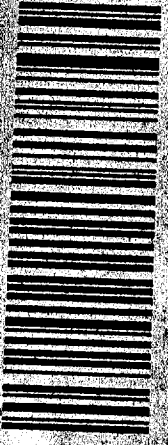
Plan Administrator: Dr. Ruth Aaron

Title: President

Employer: Grace Care Corporation

PLACE STICKER AT TOP OF ENVELOPE
TO THE RIGHT OF RETURN ADDRESS.
FOLD AT DOTTED LINE

CERTIFIED MAIL



7000 3530 0000 5905 7507

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U.S. Department of Labor
200 Constitution Ave., N.W
Washington D.C. 20210