



THE JEWISH
HOME & HOSPITAL
LIFECARE SYSTEM

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U.S. DEPT. OF LABOR
PUBLIC DISCLOSURE
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120 West 106 St, New York, NY 10025-3797
Tel: 212.870.4983 Fax: 212.870.4779
www.jewishhome.org

Larry Nirenberg
Vice President, Human Resources

August 13, 2002

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

Re: The Jewish Home & Hospital Deferred Compensation Plan

Dear Sir or Madam:

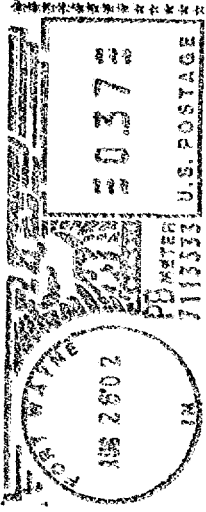
Please be advised that The Jewish Home & Hospital located at 120 West 106th Street, New York, NY 10025-3797, EIN #13-1624033, maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, covering approximately 50 participants.

Very truly yours,

Larry Nirenberg Vice President
Human Resources Department
The Jewish Home & Hospital

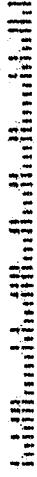


Lincoln Alliance Program Administration
P.O. Box 7876
Fort Wayne, IN 46801-7876



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