



**LIVING CENTERS**  
OF AMERICA

2520040154028

February 28, 1996

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5638  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210

REC'D - PWD  
FEB 29 1996  
9:55

Ladies and Gentlemen:

*This document constitutes the statement required by Department of Labor Regulations Section 2520.104-23(a)(1) to be filed with the Secretary of Labor with respect to nonqualified deferred compensation plans maintained by Living Centers of America, Inc.*

*Living Centers of America, Inc., whose Employer Identification Number is 74-2012902, and whose address is 15415 Katy Freeway, Suite 800, Houston, Texas 77094, maintains the Living Centers of America, Inc. Deferred Retirement Income Plan (the "Top Hat Plan"), which is a nonqualified deferred compensation plan for employees who are members of a select group of management or who are highly compensated. The Top Hat Plan was established effective March 1, 1992. There are 65 participants presently in the Top Hat Plan.*

*Living Centers of America, Inc. is the sponsor and plan administrator of the Top Hat Plan, and will forward documents evidencing the Top Hat Plan to the Secretary of Labor upon request as required by Section 104(a)(1) of the Employee Retirement Income Security Act of 1974.*

Very Truly Yours,

Living Centers of America, Inc.

By: G.T. Hillman