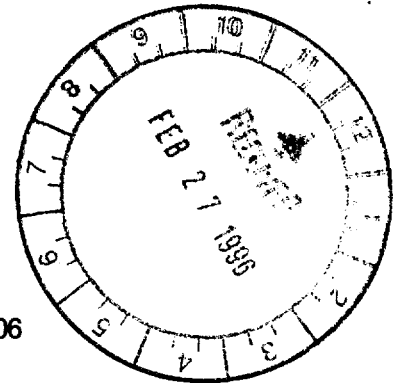


2520040154733



5501 GORDON DRIVE SIOUX CITY, IA 51106
712-276-3821



January 1, 1996

CERTIFIED MAIL WITH RETURN RECEIPT

Top Hat Plan Exemption
Pension & Welfare Benefits Administration
Room N-5644
United States Department of Labor
200 Constitution Avenue, NW
Washington, DC 20216

Re: Non-Qualified Deferred Compensation Plan of Sunrise Manor
for John Gerwulf

Dear Sir/Madam:

Pursuant to the provisions of Department of Labor Regulations at 29 C.F.R. 2520-104-23, you are hereby notified that the employer named in item #1 below maintains a plan or plans (as identified in item (2) below) primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. Item (3) below sets forth the approximate number of participants in each plan as of the date of this letter.

Item (1): Sunrise Manor, 5501 East Gordon Drive,
Sioux City, IA 51106
EIN#: 42-0805391

Item (2): Non-Qualified Deferred Compensation Plan of Sunrise Manor
for John Gerwulf, Plan Number 001

Item (3): Number of Participants in each plan to which this
notification applies

<u>Plan Number</u>	<u>Number of Participants</u>
001	1

Kindly acknowledge receipt of this filing by signing and returning to Sunrise Manor a copy of this letter enclosed herewith for acknowledgement purposes. A stamped, self-addressed envelope is also enclosed for your convenience. Thank you.

Sincerely,

Sunrise Manor,
Plan Administrator



5501 GORDON DRIVE SIOUX CITY, IA 51106
712-276-3821

January 1, 1996

CERTIFIED MAIL WITH RETURN RECEIPT

ACKNOWLEDGMENT LETTER

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Sincerely,

Sunrise Manor,
Plan Administrator

Acknowledged as received by the Department of Labor on this ___ day
of _____, 19__.

By: _____
Signed