

 Visiting Nurse Service Of New York®

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March 18, 2003

Top Hat Plan Exemption
Employee Benefits Security Administration
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20210.

13-3189926

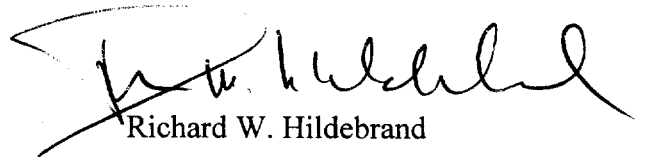
Dear Sir or Madam:

This is to advise that the Visiting Nurse Service of New York, 107 East 70th Street, New York, NY 10021, EIN 13-318992, has established a compensation deferral plan, pursuant to section 457(b) Internal Revenue Code of 1986, as amended (the "Code").

The plan is available to a select group of management or highly compensated employees of Visiting Nurse Service of New York and its affiliates. Currently, 17 employees are eligible to participate, and two have elected to do so.

This filing is being made pursuant to Department of Labor Regulation §2520.104-23.

Respectfully,



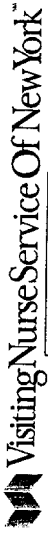
Richard W. Hildebrand

Director of Benefits

Human Resources

1250 BROADWAY ~ NEW YORK, NY 10001-3701 ~ (212) 290-4600

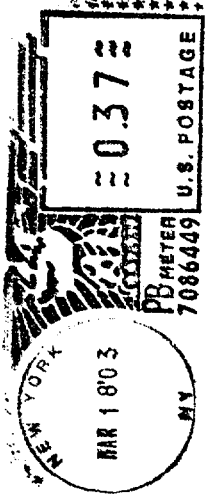
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S.P.D.

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