

The
Joseph L. Morse
Geriatric Center, INC.

4847 Fred Gladstone Drive
West Palm Beach, Florida 33417-4847
(407) 471-5111 FAX: (407) 640-9209

2520040184323

December 30, 1992

Stanley M. Katz,
President

E. Drew Gackenhaimer,
Executive Director

RRR
Pension and Welfare Benefits Administration
U. S. Department of Labor
P. O. Box 75212
Washington, DC 20013-5212

RE: MORSE GERIATRIC CENTER
Deferred Compensation Plan

4847 Fred Gladstone Drive
West Palm Beach, FL 33417

Tax ID No 59 2120896

Dear Sir/Madam:

37977

The Morse Geriatric Center maintains a plan primarily for the purpose of providing deferred compensation for a select group of its management and highly compensated employees. This plan currently has only one participant.

It is our belief that a timely registration statement was filed with the Department of Labor in 1985.

However, should you find that this is not the case, I am filing this Registration Statement pursuant to Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974 as an alternative form of compliance with reporting and disclosure requirements for unfunded or uninsured pension plans maintained by an employer for a select group of management or highly compensated employees under Regulation section 2520.104.23.

Should our letter of registration not be on file with the Department of Labor, it is our intent to utilize the provisions of 57 F.R. 43477 which allows employers who did not file the required Registration Statement for "top hat" plans in a timely manner to do so before December 31, 1992. Accordingly, a check for the required penalty is enclosed.

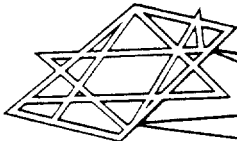
I respectfully request that if our letter is in fact in your file that Morse be reimbursed for the \$1,000 penalty.

Sincerely,

Sarah Merrill

Sarah Merrill
Director of Human Resources

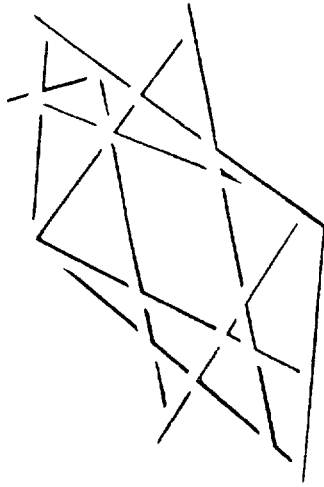
enclosure: check 3972



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Geriatric
Center



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CERTIFIED

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MAIL

4847 FRED GLADSTONE DRIVE
WEST PALM BEACH, FLORIDA 33417

