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September 23, 1998

Secretary of Labor
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington D.C. 20210

**Re: Covenant Care
Deferral Compensation Plan**

Dear Sir or Madam:

This notice is intended to satisfy the requirements of Department of Labor Regulation Section 2520.104-23 with respect to the above-referenced plan.

Covenant Care maintains one plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The name of this plan is the Covenant Care Deferred Compensation Plan. The number of employees who are participants in the plan is 26. (Covenant Care does not maintain any other plans of this type.)

The address of Covenant Care is 30320 Rancho Viejo Road, San Juan Capistrano, CA 92675. The employer identification number of Covenant Care is 33-0631540.

If you have any questions with regard to this matter or require any other information, please let me know.

Very truly yours,

Sharon McGlinn
Director of Benefits

Sharon McGilpin
COVENANT
CARE

30320 Rancho Viejo Rd.,
San Juan Capistrano, California 92675

714-496-9200

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