

SANTAFE HEALTHCARE, INC.

P.O. Box 749
GAINESVILLE
FLORIDA 32602-0749

July 2, 2004

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

2520043381289

Re: Santa Fe HealthCare, Inc. 457(b) Deferred Compensation Plan

Dear Secretary:

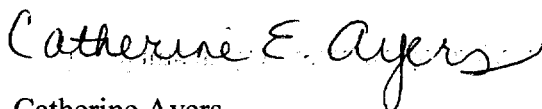
Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to Santa Fe HealthCare, Inc. (the "Plan"), the undersigned intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974 ("ERISA"), which alternative form of compliance is provided in the aforesaid Regulations Section.

Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Name and Address of Employer: Santa Fe HealthCare, Inc.
4300 NW 89th Boulevard
Gainesville, Florida 32606
2. Employer's Employer Identification Number: 59-2317607
3. The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and that there are two (2) employees in such plan at this time.

Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide Plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,



Catherine Ayers
SVP, Member Services and Human Resources

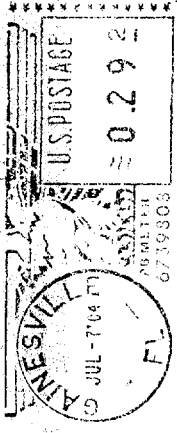
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**ADDRESS SERVICE
REQUESTED**

POST OFFICE
GAINESVILLE, FL 32602-0749



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