



2520043381489

Compensation Committee of the Board of Directors

August 3, 2004

2520043381489

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

RE: Bay Village of Sarasota, Inc., 457(b) Deferred Compensation Plan

Dear Sir/Madam:

Pursuant to the provisions of Department of Labor regulations at 29 CFR §2520.104-23, you are hereby notified that the employer named in item (1) maintains a plan or plans (as identified in item (2)) primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. Item (3) sets out the approximate number of participants in each plan as of the date of this letter.

Item (1): Bay Village of Sarasota, Inc., 8400 Vamo Road, Sarasota, FL 34231-7899

Employer Identification Number: 59-1453706

Item (2): Bay Village of Sarasota, Inc., 457(b) Deferred Compensation Plan

Employer Identification Number: 59-1453706

Item (3): Plan number: 002 (two) Number of Participants 3 (three)

Kindly acknowledge receipt of this filing by signing and returning to the sender the enclosed copy of this statement, which is intended to serve as acknowledgment of receipt of this statement. A stamped, self-addressed envelope is enclosed for your convenience.

Very truly yours,

A handwritten signature in black ink, appearing to read "Leon H. Layton".

Leon H. Layton, Chairman,

Compensation Committee, Administrator

Bay Village
of Sarasota, Inc.

8400 Vamo Road • Sarasota, Florida 34231-7899

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