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December 18, 1993

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**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**

Dear Sirs:

This statement is filed in accordance with the requirements of 29 C.F.R. §2520.104-23 to inform the Department of Labor that a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees is currently maintained by the following employer:

Name: Libertyville Manor Extended Care  
Facility, Inc.  
Address: 610 Peterson Road  
Libertyville, Illinois 60048  
EIN: 36-2905838/

The employer maintains three (3) plans each covering one (1) employee. Plan documents will be provided to the Department of Labor upon request. The plans were adopted during December 1993.

Very truly yours,



Barbara A. Cronin

BAC:wn

cc: Nicholas Stokovich