

February 24, 2005

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

Dear Sir/Madam,

This statement is filed under DOL Regulations § 2520.104-23.

Employer: Keiro Senior HealthCare

Address: 325 So. Boyle Avenue
Los Angeles, CA 90033-3812

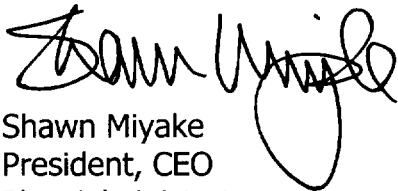
Employer ID
Number: 95-4022185

Effective January 1, 2005, the Employer adopted the following plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

Plan Name: Keiro Senior HealthCare Top Hat Plan

Number of
Participants: 14

Sincerely,


Shawn Miyake
President, CEO
Plan Administrator



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