



The Long Island Home
SPECIALTY HEALTHCARE SYSTEM

400 Sunrise Highway, Amityville, New York 11701
631 264-4000 FAX 631 264-5259

SOUTH OAKS
Comprehensive Behavioral
Health Continuum

BROADLAWN MANOR
Comprehensive Long Term and
Sub-Acute Care Continuum

May 5, 2005

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

2520052092877

VIA OVERNIGHT MAIL

Re: Long Island Home Supplemental Executive Retirement Plan

Dear Secretary:

Under Section 2520.104-23 of your Regulations, this letter serves as notice that, with respect to the Long Island Home Supplemental Executive Retirement Plan (the "Plan"), we intend to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of ERISA.

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

1. Name and Address of Employer –
WSNCHS East Inc. d/b/a The Long Island Home
400 Sunrise Highway
Amityville, NY 11701
2. Employer's Employer Identification Number – 11-2837244
3. The Employer declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. The employer maintains only the Plan for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and the Plan is expected to have two (2) participants.

The Employer will provide Plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

If you have any questions regarding this matter, please contact me at (631) 608-5107.

Very truly yours,
WSNCHS East Inc. d/b/a The Long Island Home

By: Patricia A. Porter

Print Name: Patricia A. Porter
Chief Financial Officer

Date: May 2, 2005

Cc: Robert E. Detor, President & CEO
Michael P. Connors, Esquire
Michael J. Samet, FSA

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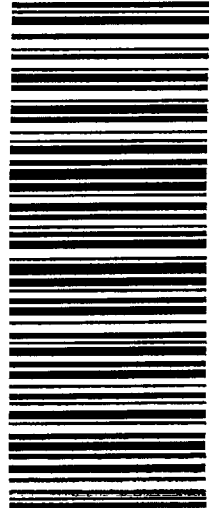

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<p style="text-align: right;">LTR 1 OF 1</p> <p>JEFFREY FELDMAN 631-264-4000 5101 SOUTH OAKS 400 SUNRISE HWY AMITYVILLE NY 11701</p> <p>SHIP TO: SECRETARY OF LABOR U.S. DEPARTMENT OF LABOR 200 CONSTITUTION AVE. N.W. ROOM N-1513 EMPLOYEE BENEFITS SECURITY ADMIN WASHINGTON DC 20210-0001</p>	<p style="font-size: 2em; font-weight: bold;">MD 200 0-52</p> 	<p style="font-size: 2em; font-weight: bold;">UPS NEXT DAY AIR SAVER 1P</p> <p>TRACKING #: 1Z 90V 047 13 9922 4444</p> 	<p style="text-align: center;">BILLING: P/P</p> <div style="text-align: center;">  <p>CS7.0.11.0 W00E60 36.0A.10/2004</p> </div>
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