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MICHAEL L. ROBINSON

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October 27, 2005

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

Re: Nonqualified Deferred Compensation Agreement

Dear Sir or Madam:

The plan sponsor described below has adopted an agreement (the "Agreement") primarily for the purpose of providing deferred compensation for a select management employee. Benefits under the Agreement are to be paid as needed solely from the general assets of the plan sponsor, or provided through insurance contracts or policies for which the premiums are paid directly by the plan sponsor from its general assets.

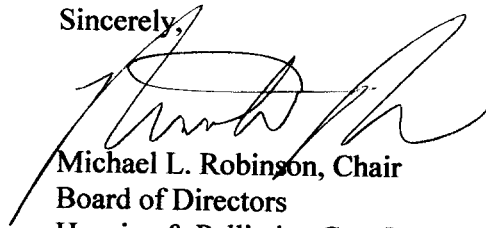
Although the plan sponsor does not believe that the Agreement constitutes a "plan" under ERISA for annual report and filing purposes, as a precaution, the following statement is filed in accordance with 29 C.F.R. § 2520.104-23:

1. Name of Agreement: Supplemental Executive Retirement Pay Agreement between Hospice & Palliative CareCenter, Inc. and JoAnn E. Davis.
2. Name and address of plan sponsor: Hospice & Palliative CareCenter, Inc., 1100 South Stratford Road, Winston-Salem, NC 27103
3. Taxpayer identification number: 58-1343313
4. Number of employees covered by Agreement: 1

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Please contact the undersigned if additional information is required.

Sincerely,

A handwritten signature in black ink, appearing to read "Michael L. Robinson", written over the typed name.

Michael L. Robinson, Chair
Board of Directors
Hospice & Palliative CareCenter, Inc.

cc: William R. Whitehurst, Esquire

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ROBINSON & LAWING, L.L.P.
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370 KNOLLWOOD STREET, SUITE 600
WINSTON-SALEM, NORTH CAROLINA 27103-1835

TO:

CERTIFIED - RETURN RECEIPT
Top Hat Plan Exemption
Pension and Welfare Benefits
Administration
Room N-5644
US Department of Labor
200 Constitution Avenue, NW

Washington, D.C.

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