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January 17, 2006

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

Re: Beth Abraham Health Services Supplemental Executive Retirement Plan

Dear Sir or Madam:

In accordance with the requirements of Labor Regulation section 2520.104-23(b), this letter is to advise that Beth Abraham Health Services, the Employer, maintains the Beth Abraham Health Services Supplemental Executive Retirement Plan, a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Following is the information required in connection with this statement.

Name of Employer: Beth Abraham Health Services
Address of Employer: 612 Allerton Avenue
Bronx, New York 10467
Employer Identification No: 13-1739920

The Employer maintains the Beth Abraham Health Services Supplemental Executive Retirement Plan, which covers one participant, in addition to the following plans under which select management employees or highly compensated employees participate:

457 (f) plans which cover a total of five participants:

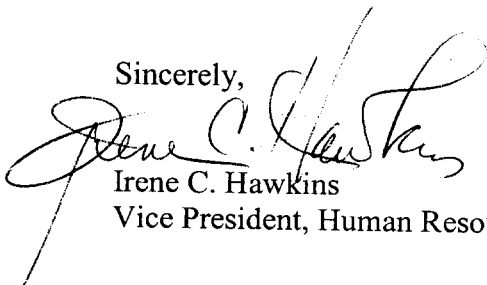
1. Beth Abraham Health Services Supplemental Employees' Retirement Plan, and
2. Center for Nursing and Rehabilitation Supplemental Employees' Retirement Plan

457 (b) plan which covers twelve participants:

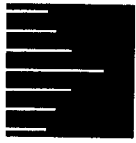
The Beth Abraham Health Services/CNR Health Care Network Unified 457 (b) Plan

Please contact me at 718-519-4230 during normal business hours should you have any questions or require any additional information in connection with this matter.

Sincerely,



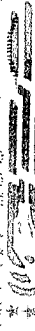
Irene C. Hawkins
Vice President, Human Resources



Beth Abraham
FAMILY OF HEALTH SERVICES

612 Allerton Avenue, Bronx, New York 10467

NEW YORK, NY 100



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