



BLESSING CORPORATE SERVICES, INC.

Subsidiaries

Blessing Hospital
 Blessing Affiliates, Inc.
 BlessingCare Corporation
 The Blessing Foundation
 Denman Services, Inc.

B. Bradford Billings
 President / Chief Executive Officer

Department of Labor Statement

December 7, 2006

Top Hat Plan Exemption
 Pension and Welfare Benefits Administrator
 Room N-5644
 U.S. Department of Labor
 200 Constitution Avenue N.W.
 Washington, D.C. 20210

06 DEC 18 PM 1:03

FROM: Blessing Corporate Services, Inc.
 Broadway at 11th Street
 P.O. Box 7005
 Quincy, IL 62305-7005
 EIN 37-0661183

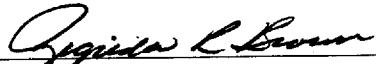
This document constitutes the statement required by regulation required by 2520.104-23, 29 CFR, to be filed with the Secretary of Labor in respect to nonqualified deferred compensation plans maintained by the above employer.

The employer currently maintains 1 nonqualified deferred compensation plan for executives who are a select group of management or who are highly compensated (Blessing Corporate Services, Inc. 457(f) Plan).

The number of employees in the plan is as follows: one

The above employer is willing to furnish documents, if any, with respect to the above plan if requested by the Secretary of Labor.

Blessing Corporate Services, Inc.


 By: Zigrida R. Brown,
 Vice President, Human Resources



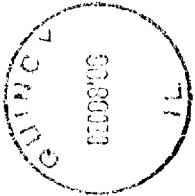
BLESSING
Corporate Services, Inc.

PO BOX 7005
QUINCY IL 62305-7005

RETURN SERVICE REQUESTED



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