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A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

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 OF COUNSEL

WILLIAM J. BURRELL
 1921-1994

March 14, 2007

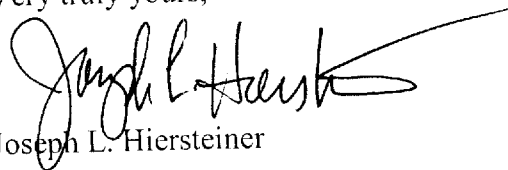
**CERTIFIED MAIL, RETURN RECEIPT
 REQUESTED NO. 7006 0100 0000 7785 3334**

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

Dear Sir:

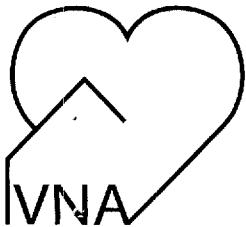
Enclosed is a notice pursuant to Labor Regs. Section 2520.104-23 regarding the capital accumulation account plan of V.N.A. Corporation. Please contact me if you have any questions.

Very truly yours,


 Joseph L. Hiersteiner

JLH:nd
 Enclosure

07 MAR 20 AM 10:16



Visiting Nurse Association

A United Way Agency

March 9, 2007

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

RE: V.N.A. CORPORATION CAPITAL ACCUMULATION ACCOUNT PLAN

To Whom It May Concern:

This statement is filed with your office pursuant to Labor Regs. §2520.104-23 as an alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974 for unfunded pension plans maintained by an employer for a select group of management or highly compensated employees. On January 1, 2007, the Board of Directors of V.N.A. Corporation adopted the V.N.A. Corporation Capital Accumulation Account Plan to be effective for accounting purposes on January 1, 2007, and this filing is made within the one hundred twenty (120) day period prescribed by Labor Regs. 2520.104-23(b)(2). Please be informed of the following:

1. Name and Address of Employer: V.N.A. Corporation
1500 Meadow Lake Parkway
Kansas City, MO 64114-1622
2. Employer Identification Number: 43-1337104
3. V.N.A. Corporation maintains this plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. Number of Plans: One
5. Number of Employees in Plan: One

A copy of the plan documents will be provided upon request to the Secretary as required by Section 104(a)(1) of ERISA.

Sincerely,

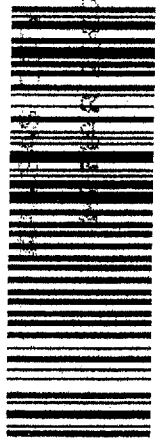
V.N.A. Corporation

By: 

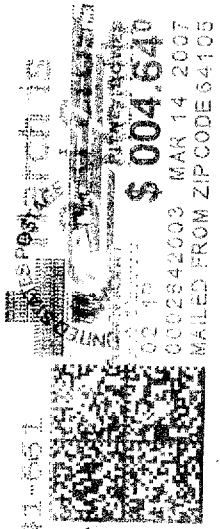
Richard G. Roberson, CEO

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CERTIFIED MAIL™



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