

CARITAS COMMUNITIES INC.

150 Wood Road Suite 300
Braintree, Massachusetts 02184

07 MAY -1 PM 3:51

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

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

**TOP-HAT STATEMENT
by
Plan Administrator**

Name of Employer: Caritas Communities Inc.
Address of Employer: 150 Wood Road Suite 300
Braintree, Massachusetts 02184
Employer Identification Number: 04-2875899

Caritas Communities Inc. (the "Employer") hereby declares that it maintains the 457(b) Deferred Compensation Plan of Caritas Communities Inc. (the "Plan") primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of employees now covered under the Plan is two. The Employer maintains no other such plans described in Department of Labor Regulation Section 2520.104-23(b).

CARITAS COMMUNITIES INC.

Date: April 27, 2007

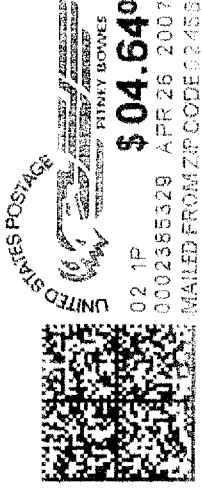
By: Edward J. Hamilton
Title: Treasurer
(On Behalf of the Plan Administrator)

VACOVEC, MAYOTTE & SINGER LLP
ATTORNEYS AT LAW
TWO NEWTON PLACE, SUITE 340
255 WASHINGTON STREET
NEWTON, MASSACHUSETTS 02458-1634

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