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November 30, 2007

VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

RE: Top-Hat Plan Exemption Statement;
 Care Plus NJ, Inc. Nonqualified Deferred Compensation Plan

Dear Gentlemen:

With regard to the above referred plan, enclosed please find the Top-Hat Plan Exemption Statement.

If you have any questions in connection with the enclosed, then please feel free to give me a call.

Very truly yours,


 PETER M. TUTTMAN

PMT/ch
 Enclosure

cc: Mr. Joseph Masciandaro
 Mr. Thomas McGinnis
 Bettyanne McGuire, Esq.
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TOP-HAT PLAN EXEMPTION STATEMENT

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

In accordance with 29 CFR §2520.104-23 of the DOL Regulations, the Employer set forth below has elected to comply with the alternative method of complying with the reporting and disclosure requirements of Part 1 of Title I of ERISA and has filed this statement in order to be exempt from annual reporting.

Employer Name: Care Plus NJ, Inc.

Address: 610 Valley Health Plaza, Paramus, New Jersey 07652

Employer EIN: 22-2181654

The Employer maintains the plan identified below, primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

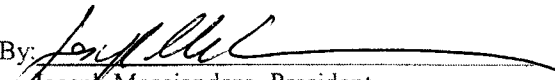
Number of Plans: One (1)

Name of Plan: Care Plus NJ, Inc. Nonqualified Deferred Compensation Plan

Number of Employees in Plan: One (1)

Care Plus NJ, Inc.

Date: October 23, 2007

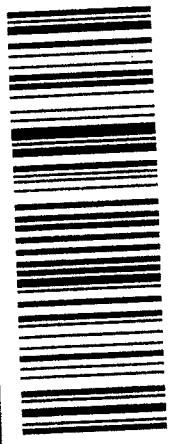
By: 
Joseph Masciandaro, President

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