



WHITNEY CENTER

A heritage of exceptional senior living

200 Leeder Hill Drive, Hamden, CT 06517 tel. (203) 281-6745 fax (203) 288-3789

February 6, 2008

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: The Whitney Center, Inc. 457(f) Supplemental Deferred Compensation Plan
The Whitney Center, Inc. 457(b) Nonqualified Deferred Compensation Plan

Dear Sir or Madam:

This statement is being filed pursuant to 29 C.F.R. §2520.104-23 and is intended to satisfy the alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA") prescribed by the Secretary of Labor under Section 110 of ERISA.

Name of Employer: The Whitney Center, Inc.
Address: 200 Leeder Hill Drive
Hamden CT 06517
EIN: 06-0924891

The Employer maintains the above-captioned Plans currently covering one (1) employee and three (3) employees, respectively, for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The plans were adopted by the Employer on July 28, 2007.

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

Sincerely,

Gregory B. Gravel
President/CEO



Whitney Center's mission is to offer excellence in senior living through a continuum of care that promotes independence while meeting housing, social, cultural, health care and security needs of those we serve.



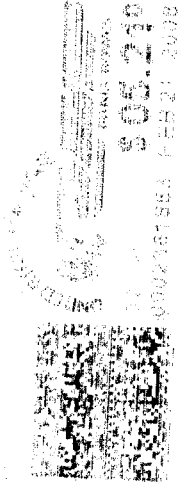
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