



Joerns LLC
200 Constitution Avenue, N.W.
Washington, DC 20210
202-525-1510

July 14, 2008

2520082703019

2520082703019

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

Re: Joerns Healthcare LLC Supplemental Executive Retirement Plan

Dear Sir or Madam:

Pursuant to the provisions of Department of Labor Regulations Section 2520.104-23, you are hereby notified that the Employer named in item (1) below maintains a plan identified in item (2) below, primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees ("non-qualified plan"). Item (3) sets forth the effective date of the plan and the approximate number of participants in the plan as of the date of this letter. Item (4) sets forth how many non-qualified plan(s) are maintained by the Employer and how many participants are in each. A copy of the Plan document is available upon request.

Item (1) Employer's Name, Address and Employer Identification Number ("EIN"):

Joerns Healthcare LLC
501 Joerns Drive
Stevens Point, WI 54481
EIN: 20-5251510

Item (2) Plan Name: Joerns Healthcare LLC Supplemental Executive Retirement Plan

Item (3) Effective Date of Plan: July 1, 2008
Number of Participants in the Plan: 4

Item (4) Number of Total Non-Qualified Plan(s): 1
Number of Participants in Non-Qualified Plan(s): 4

Sincerely,

Joerns Healthcare LLC

By: Connie Janowski
Title: Director of Human Resources

cc: Christine Hinson (NYLIM)

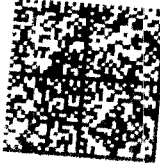
 **Joerns
Healthca**
5001 Joerns Drive
Stevens Point, WI 54481-50

CERTIFIED MAIL



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FIRST CLASS

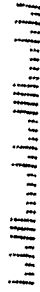


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