

West Vue Nursing
& Rehabilitation Center
210 Davis Drive
West Plains, MO 65775
417-256-2152

West Vue Apartments
907 Kentucky
West Plains, MO 65775
417-256-1292

August 14, 2008



Pleasant Valley Manor
213 Davis Drive
West Plains, MO 65775
417-257-0179

Pleasant Valley Village
213 Davis Drive
West Plains, MO 65775
417-257-0179

2520082703370

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

Re: West Vue Top Hat Plan
Group Number: 59037
Product: UITG-PDP
Plan Type: NPQDC
Plan Number: 003
Plan Carrier: VALIC

08 AUG 20 AM 9:56

Dear Secretary:

Pursuant to Section 2520.104-23 of the Department of Labors regulations, this letter will serve as notice that, with respect to the West Vue Top Hat Plan (the "Plan"), the undersigned intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA").

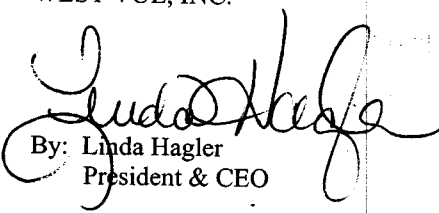
The following information is provided in accordance with paragraph (b) of Section 2520.104-23(b):

1. Name and Address of Employer: West Vue, Inc., 210 Davis Drive, West Plains, Missouri 65775
2. Employer's Employer Identification Number: 43-0827220
3. The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and that there is one (1) employee in such plan at this time.

The Employer will provide Plan documents to the Secretary of Labor upon request as required by Section 104(a)(6) of ERISA.

Very truly yours,

WEST VUE, INC.


By: Linda Hagler
President & CEO

Linda Hagler, MBA
President & Chief Executive Officer

Jalynn Osborne
Vice President of Finance

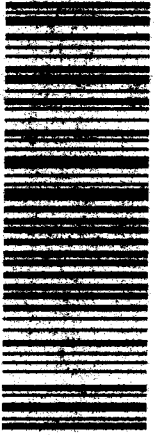
Stacey Smith
Vice President of Operations

Becky Berry
Vice President of Nursing

"Lifestyle Solutions for Seniors"



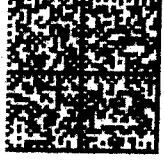
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210 Davis Drive
West Plains, MO 65775



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Washington, D.C. 20210

