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April 8, 2009

The ANGELL Pension Group, Inc.
Actuaries, Consultants and Administrators for Employee Benefit Plans
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East Providence, Rhode Island 02915
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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, DC 20210

Re: *Holy Trinity Nursing & Rehab Center 457(b) Plan*

Dear Sir/Madam:

Enclosed for filing is the Disclosure Statement for the Holy Trinity Nursing & Rehab Center 457(b) Plan to meet the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of ERISA for top-hat plans pursuant to DOL Reg. Section 2520.104-23.

Very truly yours,

Peter L. Karlson, J.D., LL.M.
Vice President
General Counsel

PLK/tad
TOPHAT DOL LTR.DOC/12966-02

Enclosure

cc: Dean S. Messier, *Eastern Orthodox Management Corp.*

REPORTING AND DISCLOSURE STATEMENT

TOP HAT PLAN (DOL REG. §2520.104-23)

Name and Address of Employer: *Eastern Orthodox Management Corp.
300 Barber Avenue
Worcester, MA 01606*

EIN of Employer: *04-3041438*

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

Name of Plan: *Holy Trinity Nursing & Rehab Center 457(b) Plan*

Date of Adoption of Plan: *December 16, 2008*

Number of Plans: *One (1)*

Number of Members of Plan: *One (1)*

EASTERN ORTHODOX MANAGEMENT CORP.

By: _____

[Handwritten Signature]

Dated: _____

December 16, 2008

The ANGELL Pension Group, Inc.
10 Hemingway Drive
East Providence, Rhode Island 02915



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