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"From Our Home To Yours"

ERISA/PUBLIC DISCLOSURE

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August 20, 2010

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

This statement has been prepared by J&J Home Care, Inc., to comply with the reporting requirements of Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974 as an alternative method of compliance authorized Labor Regulations Section 2520.104-23.

J&J Home Care, Inc., EIN 85-0429022, maintains a deferred compensation plan for the benefit of the chief financial officer (CFO) of J&J Home Care, Inc. ("Plan").

The Plan for the CFO was adopted on April 30, 2010 and created primarily for the purpose of providing deferred compensation for a select group of highly compensated or management employees. The Plan will be unfunded, with benefits to be paid solely from the general assets of J&J Home Care, Inc.

J&J Home Care, Inc., maintains only two such deferred compensation plans, covering two employees.

J&J Home Care, Inc.
PO Box 184
Artesia NM 88210

By *[Signature]*
Title CEO
Date: 8-20-10

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CERTIFIED MAIL™



7006 0100 0003 9638 6421



From: Our Home to Yours
P.O. Office Box 184
204 West Main Street
Aliso Viejo, New Mexico 85211-0184



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