



MARTIN'S POINT™
HEALTH CARE

EBSA/PUBLIC DISCLOSURE
2011 MAY -9 PM 4:28

April 26, 2011

CERTIFIED MAIL
RETURN RECEIPT REQUESTED
7007 1490 0003 8116 3644

Secretary of Labor
Top Hat Plan Exemption
Pension & Welfare Benefits Administration
Room N-5638
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, DC 20210

Re: Employer: Martin's Point Health Care
Plan: Long Term Incentive Program for Executive Management Team

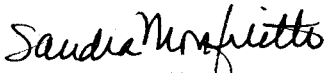
Dear Madam:

Pursuant to 29 C.F.R. § 2520.104-23(b), I declare to the Department, on behalf of Martin's Point Health Care (the "Employer"), with its principal office at 331 Veranda Street, Portland, Maine, 04104, EIN 01-0353275, that:

1. The Employer has established a Long Term Incentive Program for Executive Management Team (the "Program"), primarily for the purpose of providing deferred compensation for members of a select group of management or highly compensated employees.
2. The Program was approved by the Employer, and became effective, on January 1, 2011.
3. There are six employees participating (or eligible to participate) in the Plan as of the date hereof.

Please contact me at the telephone number or address shown below if you require any additional information with respect to the Employer's top hat plan.

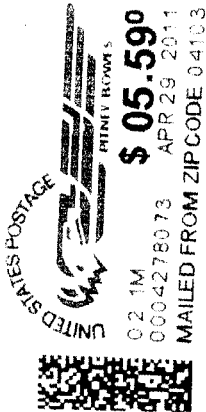
Very truly yours,


Sandra Monfietto
Chief Administrative Officer



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891 Washington Avenue
PO Box 9746
Portland, Maine 04104-5040



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