

**Senior Care Group, Inc.***"Lighting the Way"*ERISA/PUBLIC DISCLOSURE  
2011 OCT 26 PM 1:27

Date: October 19, 2011

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: Top Hat Plan Exemption

Dear Secretary:

Pursuant to Department of Labor Regulation Section 2520.104-23(b), I hereby report that the Employer maintains the plan(s) identified below primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The assets of the plan(s) identified below are held by the Employer and are subject to the Employer's general creditors.

1. Employer Name: Senior Care Group, Inc.
2. Employer Address: 1240 Marbella Plaza Drive, Tampa FL 33619
3. Employer EIN: 23-2266006
4. Number of Plan(s): One
5. Number of Employees in each Plan: 14

The Employer will provide plan documents, if any, to the Secretary upon request as required by Section 104(a)(6) of ERISA.

Sincerely,

Katherine Chudow  
Senior Care Group, Inc.  
Chief Financial Officer  
Plan Sponsor

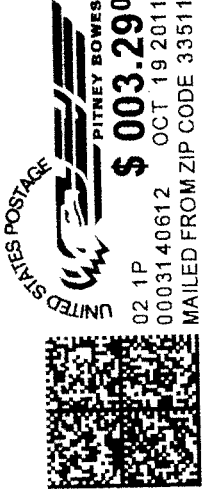
**Senior Care Group, Inc.**

Marbella Plaza Drive  
Ipa, Florida 33619

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