



EBSA/PUBLIC DISCLOSURE

2011 OCT 31 PM 3:17

October 25, 2011

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

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

To Whom This May Concern:

This statement is being filed in accordance with DOL Reg. §2520.104-23 with respect to the existence of certain unfunded deferred compensation arrangements for a select group of management or highly compensated employees. Therefore, the following information is submitted:

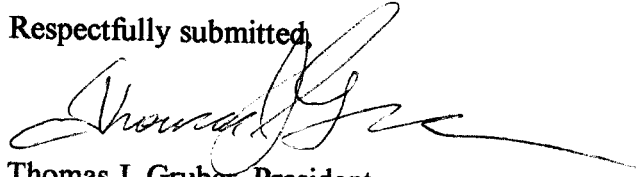
NAME AND ADDRESS OF EMPLOYER:	CareStar, Inc. 5566 Cheviot Road Cincinnati, Ohio 45247
EMPLOYER IDENTIFICATION NUMBER (EIN):	31-1254105
DECLARATION:	CareStar, Inc. maintains these arrangements primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees
NUMBER OF SUCH PLANS MAINTAINED BY EMPLOYER:	Nine (9)
NUMBER OF EMPLOYEES IN EACH PLAN:	One (1)
DATE AS OF WHICH PLAN BECAME SUBJECT TO PART 1 SUBTITLE B TITLE I OF ERISA:	Executed on or about July 27, 2011,

5566 Cheviot Road
Cincinnati, Ohio 45247
513-618-8300

effective July 1, 2011

Please direct any questions or comments pertaining to this filing to the undersigned.
Copies of the plan documents will be provided to the Secretary of Labor upon request.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Thomas J. Gruber", with a long horizontal flourish extending to the right.

Thomas J. Gruber, President

cc: Michael A. Marrero, Esq.
Ronald C. Stansbury, Esq.

eStar

Leviot Road
Cincinnati, Ohio 45247



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