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EBSA/PUBLIC DISCLOSURE

2012 AUG 27 PM 3:07

August 20, 2012

**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**

Re: Notification Under 29 C.F.R. §2520.104-23

Dear Sir or Madam:

This is to notify you that Caring Communities Shared Services, Ltd. (the "Company"), maintains a plan that is primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees (the "Plan"). The Plan was adopted by the Company's Board of Directors on August 7, 2012, with an effective date of January 1, 2012. Currently, there is one participant in the Plan. The Company's address and employer identification number are as follows:

**1850 W. Winchester Road, Suite 109
Libertyville, IL 60048**

EIN: 26-1560801

We understand that, pursuant to the Regulation cited above, the Plan will be deemed to satisfy the reporting and disclosure provisions of Part 1 of Title I of ERISA. Please let me know if our understanding on this point is incorrect.

Sincerely,

**Chad C. Swigert
Chief Financial Officer, Caring Communities Shared Services, Ltd.**

1850 W. Winchester Road, Suite 109 • Libertyville, IL 60048

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OP 659903.1



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