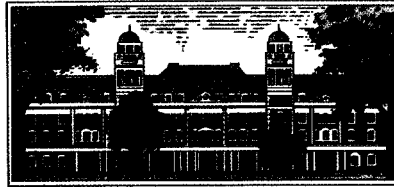


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U.S. DEPT. OF LABOR
EBSA/PUBLIC DISCLOSURE
05 JUL 25 PM 2:5



The Osborn
A tradition of gracious retirement living

July 19, 2005

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

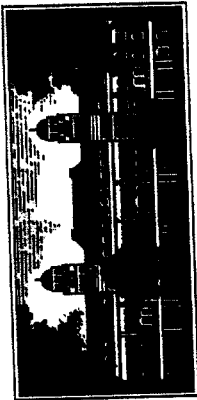
RE: The Miriam Osborn Memorial Home Association
101 Theall Road, Rye, NY 10580
EIN 13-5562312

Gentlemen:

In accordance with Section 2520.104-23 of the Department of Labor Regulations under ERISA, please be advised that the Miriam Osborn Memorial Home Association (address and EIN above) maintains a plan primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. The plan is The Miriam Osborn Memorial Home Association Executive Deferred Compensation Plan, which currently covers nine (9) executive employees.

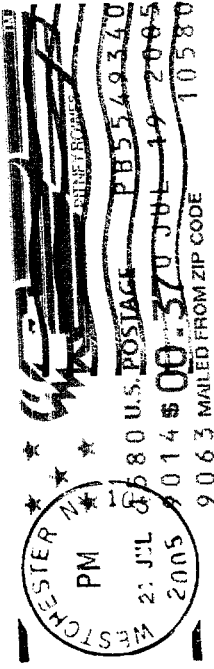
Very truly yours,

Nathan P. Soffio
Chief Financial Officer & Treasurer



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Employee Benefits Security Administration
Room N-1513
US Department of Labor
200 Constitution Ave., N.W.
Washington, DC 20010