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U.S. DEPT. OF LABOR
E-FILE/PUBLIC DISCLOSURE
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Of Counsel:
Ross L. Thorfinnson, Sr.

August 1, 2005

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Ave. NW
Washington CD 20210

Reporting and Disclosure Statement

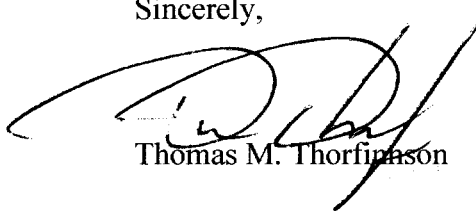
To the Secretary of Labor:

In order to comply with the requirements of the alternative reporting and disclosure method under ERISA, Title I, Part 1, as provided for an unfunded or insured pension plan for a select group of management or highly compensated employees in D.O.L. Reg. Sec. 2520.104-23, the following information is provided by the undersigned plan administrator:

1. The name of the employer is: Accra Care, Inc.
2. The mailing address of the employer is: Suite 305, 1011 South 1st Street, Hopkins, MN 55343
3. The employer's federal identification number (EIN) is: 41-1935027
4. The plan is the "Accra Care Deferred Compensation Trust and Plan" effective April 11, 2005 and at present covers one employee.

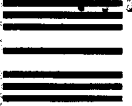
The above-named employer maintains this plan primarily for the purpose of providing nonqualified deferred compensation in the form of salary continuation benefits to a select group of management or highly compensated employees. The employer will provide a copy of the agreement to the Secretary of Labor upon request.

Sincerely,



Thomas M. Thorfinnson

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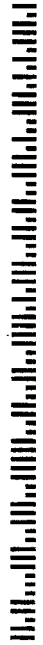
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