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CERTIFIED MAIL
RETURN RECEIPT REQUESTED; RECEIPT
NO. 7000 1670 0002 4550 6434

April 23, 2003

CERTIFIED SPECIALIST
* TAXATION LAW
** ESTATE PLANNING, TRUST & PROBATE LAW
*** FAMILY LAW
THE STATE BAR OF CALIFORNIA
BOARD OF LEGAL SPECIALIZATION
† NOT YET ADMITTED IN CALIFORNIA

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Alternative Method of Complying with the Reporting and Disclosure Requirements of Part 1, Title 1, of ERISA

To Whom It May Concern:

Our client, Elizabeth Hospice, sponsors the Elizabeth Hospice 457 Deferred Compensation Plan for the benefit of a select group of management. The Plan is effective January 1, 2003. The purpose of this letter is to satisfy the alternative method of complying with the reporting and disclosure requirements of Part 1, Title 1 of the Employee Retirement Income Security Act of 1974, as set forth in ERISA Reg. § 2520.104-23. To that end please see the following statement:

Employer: ELIZABETH HOSPICE
150 W. Crest Street
Escondido, CA 92025

Employer EIN: 95-3275679

Top Hat Plan Exemption

April 23, 2003

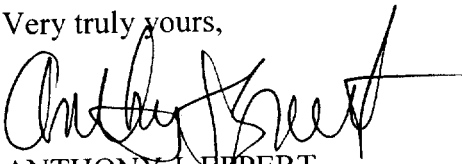
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Declaration: The employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number: The employer maintains only one such plan. The number of employees eligible to participate in the plan is five. _____

Benefits under the Plan are paid as needed solely from the general assets of the employer. Plan documents are available to your department upon written request as required by ERISA § 104(a)(1). Please contact me if you have any questions.

Very truly yours,



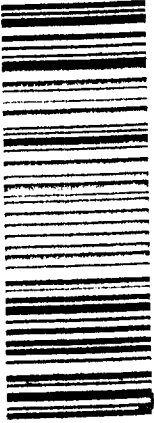
ANTHONY J. EPPERT

AJE:AJE

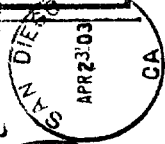
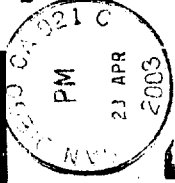
cc: Laura Miller, Elizabeth Hospice

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