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# The Friendly Home

*Nursing Care & Rehabilitation*

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June 4, 2003

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

Re: The Friendly Home (EIN: 16-0743132)

**Statement required Under Department of Labor Regulations  
Section 2520.104-23**

Dear Sir or Madam:

The employer named below maintains one or more plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The following is the relevant information required for the statement referred to above:

<b>Name of Employer:</b>	The Friendly Home
<b>Address of Employer:</b>	3156 East Avenue Rochester, NY 14618
<b>EIN:</b>	16-0743132
<b>Number of such plans:</b>	The Friendly Home sponsors two "top-hat" retirement plans for the benefit of an executive of The Friendly Home pursuant to an employment agreement with such executive.
<b>Estimated number of employees in such plans:</b>	One employee is in one plan and another is in two plans.

If you have any questions, please contact the undersigned.

Sincerely,

James E. Dewhirst  
President/CEO

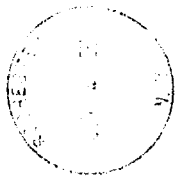
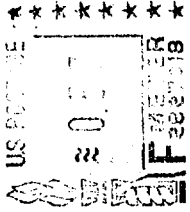
*Because friends care.*



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