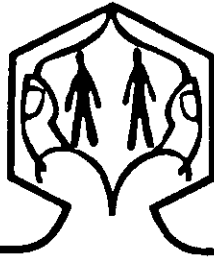


Northfield Villa



"Western Nebraska's Newest & Finest
Life-Care Retirement Community"

2550 21st STREET GERING, NEBRASKA 69341 (308) 436-3101

October 20, 1992

2520032540991

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

Re: Deferred Compensation Plans

This is a statement issued in compliance with §2520.104-23 of the ERISA regulations. This statement is provided in connection with Deferred Compensation Agreements entered into between the undersigned as employer and number of employer's key employees. The following sets forth the information required by the regulations:

1. The employer's name and address is Northfield Villa, Inc.
2550 21st Street, Gering, Nebraska 69341.
2. The employer's tax identification number is 47-0538957.
3. The employer maintains plans primarily for the purpose of providing deferred compensation for a select group of management or highly-compensated employees.
4. The employer has one such plans and each plan applies to one employee.

Very truly yours,

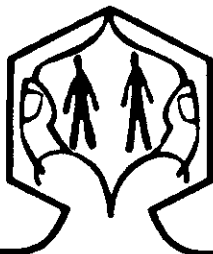
Northfield Villa, Inc.

By: _____


Floyd J. Sauer

Title: Administrator

Northfield Villa



"Western Nebraska's Newest & Finest
Life-Care Retirement Community"

2550 21st STREET GERING, NEBRASKA 69341 (308) 436-3101

October 20, 1992

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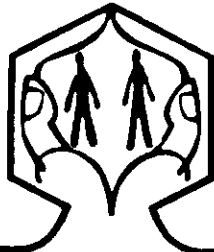
Northfield Villa, Inc.

By: 

Floyd J. Sauer

Title: Administrator

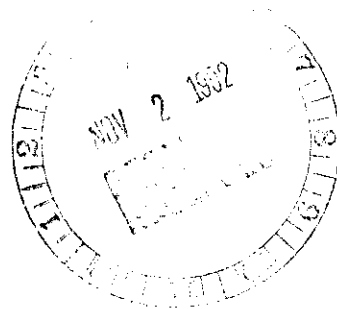
Northfield Villa



"Western Nebraska's Newest & Finest
Life-Care Retirement Community"

2550 21st STREET GERING, NEBRASKA 69341 (308) 436-3101

October 20, 1992



Pension and Welfare Benefits Administration
P.O. Box 75212
Washington DC 20013-5212

RE: Waivers and Penalties - Deferred Compensation

Enclosed is the Deferred Compensation Plan statement in compliance with §2520.104-23 of the Erisa regulation.

Also enclosed is the check in the amount \$1,000, (payable to the US Department of Labor), in payment of the reduced penalties for filing during the grace period for filings on or before December 31, 1992.

If you have any questions or need additional information please contact the undersigned.

Sincerely,

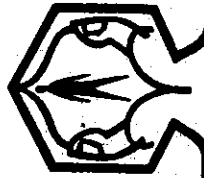
Floyd J. Sauer

Adminstrator

11,907



11,907



**Northfield
Villa**

2550 21st STREET
GERING, NEBRASKA 68841

Pension and Welfare Benefits Adm.
P.O. Box 75212
Washington, DC 20013-5212

