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Reply To: Lansing

December 23, 2002

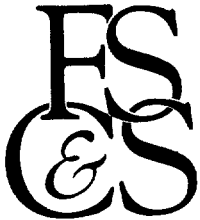
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Top Hat Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

Dear Sir/Madam:

Please let this serve as notice that United Methodist Retirement Community, Inc. ("UMRC") maintains an unfunded deferred compensation plan. The following information is disclosed pursuant to DOL Reg. 2520.104-23 imposed by the Employee Retirement Income Security Act of 1974:

1. The employer is United Methodist Retirement Community, Inc.
2. The employer's address is 809 W. Middle Street, Chelsea, MI 48118.
3. The employer's identification number (EIN) is 38-1366908.
4. The UMRC Deferred Compensation Plan is maintained primarily for the purpose of providing an unfunded deferred compensation benefit for William J. Healy, the CEO/President of UMRC.
5. The employer maintains one such plan.



LANSING:

313 S. Washington Square
Lansing, MI 48933-2193
PH: 517.371.8100
FX: 517.371.8200

FARMINGTON HILLS:

32300 Northwestern Hwy.
Suite 230
Farmington Hills, MI 48334
PH: 248.539.9900
FX: 248.851.7504

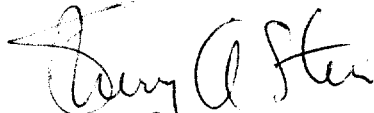
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Top Hat Exemption
December 23, 2002
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Please call if you need any additional information.

Very truly yours,

FOSTER, SWIFT, COLLINS & SMITH, P.C.

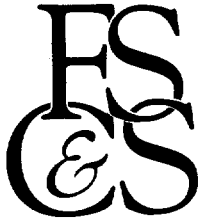


Sherry A. Stein

EER:SJS:pj/bl

cc: Dale Cole
Certified Mail
Return Receipt Requested
7106 4575 1294 2160 2460

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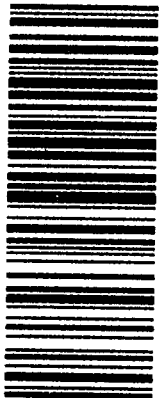


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Lansing, MI 48933-2193

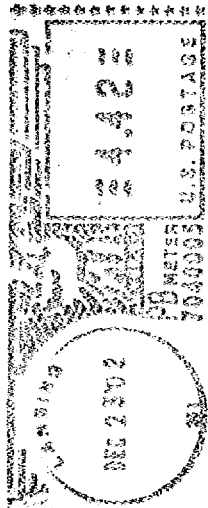
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Pension and Welfare Benefits
Administration - Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

