

**TOP-HAT PLAN EXEMPTION STATEMENT**

Top-Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Ave., NW  
Washington, D.C. 20210

2520043381675

Employer Name: Senior Life Resources Northwest

Address: 8656 West Gage Blvd., #104

Kennewick, WA 99336

Employer EIN: 91-0909913

Name of Plan: Senior Life Resources 457(b) Plan for John Rupp

The Plan is maintained for a select group of management or highly compensated employees.

Number of Plans: 2

Number of Employees in Plan(s): 111

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THE LAW OFFICES OF  
PAINE, HAMBLEN, COFFIN, BROOKE & MILLER LLP

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Gair B. Petrie  
Partner  
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August 31, 2004

**CERTIFIED  
RETURN RECEIPT REQUESTED**

Top-Hat Plan Exemption  
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U.S. Department of Labor  
200 Constitution Ave., NW  
Washington D.C. 20210

RE: *Senior Life Resources - 457(b) Plan for John Rupp*

Dear Sir/Madam:

Enclosed for filing is the Top-Hat Plan Exemption Statement concerning the 457(b) Plan for John Rupp. Please be aware that this is a duplicate filing as the previous filing was sent to the incorrect address.

Please let me know if you have any questions.

Sincerely,

PAINE, HAMBLEN, COFFIN,  
BROOKE & MILLER LLP



Gair B. Petrie

Enclosure

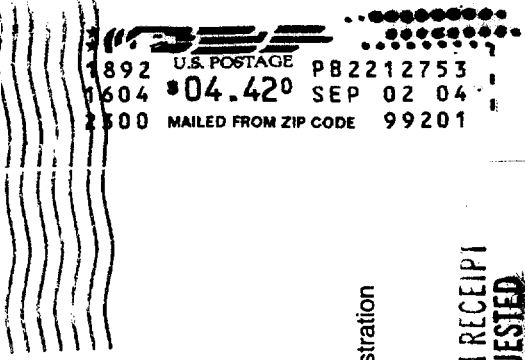
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**CERTIFIED MAIL**

PAINE, HAMBLIN, COFFIN, BROOKE  
ATTORNEYS AT LAW  
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