

**DUTTON, BRAUN, STAACK & HELLMAN, P.L.C.**  
ATTORNEYS AT LAW

DAVID J. DUTTON  
ROBERT W. BRAUN  
THOMAS L. STAACK  
JAMES R. HELLMAN  
MICHAEL A. MCENROE  
CHERYL L. WEBER  
STEVEN K. DANIELS  
BRUCE L. BRALEY  
JOHN J. HINES  
JAMES F. KALKHOFF  
J. SCOTT BAYNE  
KEVIN D. AHRENHOLZ  
CAROLYN A. RAFFERTY  
CHAD A. SWANSON  
LYNN M. SMITH

3151 BROCKWAY ROAD • P. O. BOX 810  
WATERLOO, IOWA 50704  
(319) 234-4471 • FAX (319) 234-8029

Office also in GILBERTVILLE  
(319) 296-3081

2520032034251

November 11, 1997

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

Re: Friends of Faith Retirement Homes, Inc. Deferred Compensation  
Plan Erisa Memorandum Statement

Dear Secretary of Labor:

This statement is with respect to Non-Qualified Deferred Compensation Plans maintained by Employer under the requirements of 29 CFR Section 2520.104-23(a) and (b).

Employer currently maintains two non-qualified deferred compensation plans for Employees who are members of a "select group of management" or who are "highly compensated".

The number of participants are:

Plan 1: 1  
Plan 2: 1

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Plan Administrator: Velda M. Phillips

Title: Executive Director

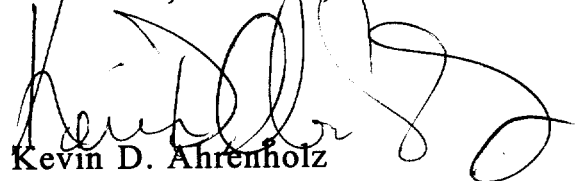
Employer: Friends of Faith Retirement Homes, Inc.  
600 Park Lane  
Waterloo, Iowa 50701

Employer Identification No.: 51-0245745

Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide Plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Sincerely yours,

DUTTON, BRAUN, STAACK & HELLMAN, P.L.C.

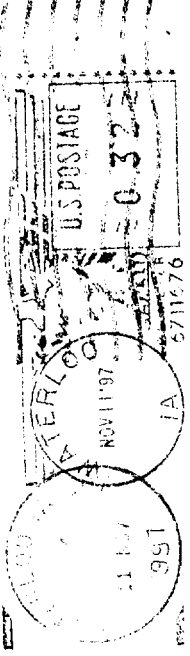


Kevin D. Ahrenholz

Attorney for Friends of Faith Retirement Homes, Inc.

KDA:jse

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