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CARLSBAD, CA 92008  
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December 22, 1999

Secretary of Labor  
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: KISCO Retirement Communities, LLC. Management Deferred Compensation Plan**

Dear Sir or Madam:

This notice is intended to satisfy the requirements of Department of Labor Regulation Section 2520.104-23 with respect to the above-referenced plan.

COMPANY maintains one plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The name of this plan is the KISCO Retirement Communities, LLC Management Deferred compensation Plan. The number of employees who are participants in the plan is 13. KISCO Retirement communities, LLC does not maintain any other plans of this type.

The address of COMPANY is 5790 Fleet Street, Suite 300, Carlsbad, CA 92008. The employer identification number of COMPANY is 13-3924314.

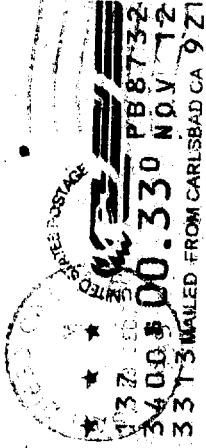
If you have any questions with regard to this matter or require any other information, please let me know.

Sincerely,

Andrew S. Kohlberg, President



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