

**Statement Filed Pursuant to 29 CFR 2520.104-23(b) For Unfunded Plan
Maintained For Select Group of Management**

Employer: Cooper Communities, Inc.
Address: 903 N. 47th Street
Rogers, AR 72756

2520052093012

FEIN: 71-0619331

The employer maintains an unfunded plan for the purpose of providing deferred compensation for a select group of management. Benefits will be paid solely from the general assets of the employer. The employer has one such plan with 8 senior management employees currently eligible to participate in the plan. The plan was effective May 10, 2005.



May 13, 2005

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

Re: Cooper Communities, Inc. FEIN 71-0619331

To Whom It May Concern:

Enclosed herewith is the statement required under 29 CFR 2520.104-23 for an unfunded plan recently established by the referenced employer for a select group of management employees.

If you have any questions or need additional information, please contact me at 479-246-6527 or at the address shown below.

Sincerely,

A handwritten signature in cursive script, appearing to read "Terry E. Young".

Terry E. Young
Director, Tax and Employee Benefits

02-3610



903 North 47th Street
Rogers, Arkansas 72756

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