

**Graydon  
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LLP**

U.S. DEPT. OF LABOR  
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*Attorneys at Law*

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December 20, 2005

**CERTIFIED MAIL  
RETURN RECEIPT REQUESTED**

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

**Re: Episcopal Retirement Homes, Inc. Supplemental Executive Retirement Plan**

Dear Sir or Madam:

On behalf of Episcopal Retirement Homes, Inc., enclosed is an Alternative Reporting and Disclosure Statement under Regulation §2520.104-23 filed this day with respect to the above-referenced plan. The Plan is established for a select group of management or highly compensated employees of Episcopal Retirement Homes, Inc. and was executed on December 8, 2005.

Very truly yours,

GRAYDON HEAD & RITCHEY LLP



Thomas A. Breitenbach

TAB/cc  
Enclosure



**Graydon  
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1980 Fifth Third Center  
511 Walnut Street  
Cincinnati, Ohio 45202-5157



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