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Episcopal Senior Ministries
900 Second Street, NE, Suite 206
Washington, DC 20002
(202) 289-5690 Fax 202-289-5693
www.ESM.org

06 JAN -4 PM 1:27

December 21, 2005

BY REGISTERED MAIL

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

RE: Episcopal Senior Ministries Section 457 (a) Plan for Selected Employees

Gentlemen:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974 (ERISA) for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. § 2520.104-23, the following is provided by the undersigned employer.

Name and Address of Employer: Episcopal Senior Ministries
900 Second Street, NE, #206
Washington, DC 20002


Employer Identification No.: 53-0204693

Episcopal Senior Ministries maintains one plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of Plans & Participants in Each Plan One Plan covering one employee

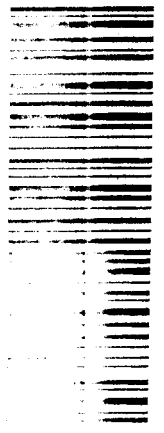
Please acknowledge receipt of this letter by noting receipt on the copy of the letter enclosed for that purpose. A self-addressed, stamped envelope is enclosed for your convenience.

Episcopal Senior Ministries

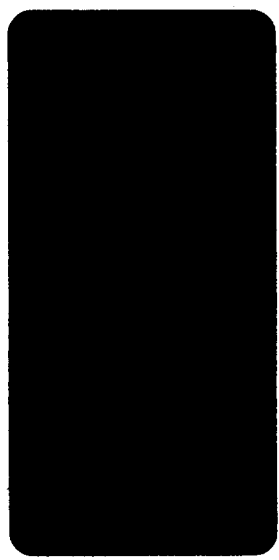
By: 
Geoffrey B. Baker, Treasurer

7005 1620 0007 2136 1319

Friendship Terrace · 6541 Cares · 6541 Assisted Living Services
Christian Communities Group Homes · Age-In-Place



7005 1620 0007 2136 1319



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