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Oregon's Voice for Long Term Care

8995 SW Miley Rd., Ste. 205
Wilsonville, Oregon 97070
Office: 503.694.6580
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February 21, 2006

SENT VIA 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, D.C. 20210

To Whom It May Concern:

This statement is filed for the Oregon Health Care Association Executive Deferred Compensation Plan ("Plan") in accordance with Department of Labor Reg. 2520.104-23 as an alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), with respect to an unfunded or insured pension plan maintained for a select group of management or highly compensated employees.

The Plan is maintained by the Oregon Health Care Association (the "Company"), whose full address is 8995 SW Miley Road, Suite 205, Wilsonville, OR 97070. The employer identification number (EIN) assigned to the Company by the Internal Revenue Service is 93-0444844. The date the Plan became subject to the requirements of Part 1 of Title I of ERISA was the Plan's adoption date, February 7, 2006.

The Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Including the Plan, the total number of deferred compensation plans maintained by the Company is one (1), in which there is two (2) participants.

In accordance with Section 104(a)(1) of ERISA, the Company will provide a copy of the Plan's documents to the Secretary of Labor upon request.

Sincerely,

A handwritten signature in black ink, appearing to read "James A. Carlson". The signature is fluid and cursive, with a large initial "J" and a long, sweeping underline.

James A. Carlson

cc: Lorne Dauenhauer, Esq.

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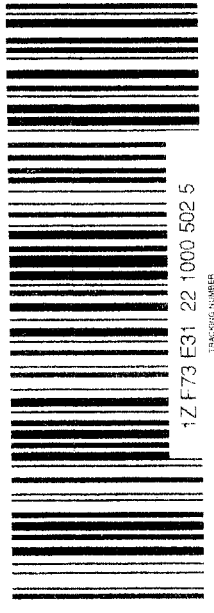
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