

2520070730288

Snell & Wilmer
LLP
LAW OFFICES

One Arizona Center
Phoenix, AZ 85004-2202
602.382.6000 P
602.382.6070 F
swlaw.com

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DENVER
IRVINE
LAS VEGAS
PHOENIX
SALT LAKE CITY
TUCSON

Natalie Steimel
602.382.6276
nsteimel@swlaw.com

November 3, 2006

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, N.W.
Washington, D.C. 20210

Re: People of Faith, Inc. d/b/a Royal Oaks

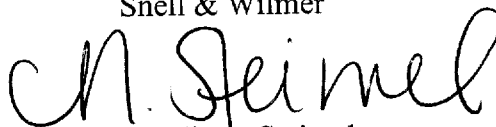
Dear Sir or Madam:

Enclosed for filing with the Secretary of Labor is a statement satisfying the alternate form of compliance with the reporting and disclosure requirements of Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974. This statement is intended to fulfill the requirements set forth in Department of Labor Regulation Section 2520.104-23 with respect to the Royal Oaks Non-Qualified § 457(f) Deferred Compensation Agreement for Donald F. May.

If you have any questions, please call me at the above number.

Sincerely,

Snell & Wilmer


Natalie L. Steimel

Enclosure

ROYAL OAKS

**STATEMENT PURSUANT TO DEPARTMENT OF LABOR
REGULATIONS SECTION 2520.104-23**

People of Faith, Inc. d/b/a Royal Oaks (the "Employer") hereby submits the following information to the Secretary of Labor for the agreement constituting the Royal Oaks Non-Qualified § 457(f) Deferred Compensation Agreement for Donald F. May ("Agreement") that the Employer and Employee signed on September 22, 2006 effective as of March 1, 2006, for an employee who is part of a select group of management or highly compensated employees.

1. Name and address of Employer:

Royal Oaks
10015 West Royal Oak Road
Sun City, AZ 85351

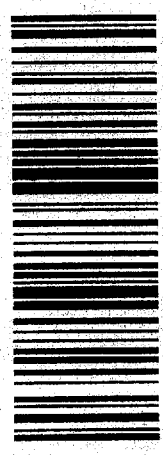
2. Employer identification number assigned by the Internal Revenue:

86-0410807

3. The Employer has entered into the Agreement primarily for the purpose of providing deferred compensation to an employee who the Employer believes qualifies in the category of a select group of management or highly compensated employees.
4. At this time, the Employer sponsors two other non-qualified deferred compensation plans, the primary purpose of each is to provide deferred compensation for a select group of management or highly compensated employees.
5. The Agreement covers one employee.

PEOPLE OF FAITH, INC. d/b/a ROYAL OAKS

By: Jan Barton
Its: PRESIDENT



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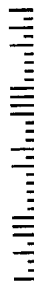


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Snell & Wilmer
L.L.P.
LAW OFFICES
Natalie L. Steimel
One Arizona Center, 400 E. Van Buren
Phoenix, Arizona 85004-2202

To:

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