

THE LAW OFFICE OF
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May 1, 2007

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

TOP HAT EXEMPTION STATEMENT

Employer Name: Tamarack Center
Address: 2901 West Fort George Wright Drive
Spokane, WA 99224-5253
Employer EIN:
Name of Plan: Tamarack Center §457(f) Plan

91-1216841

The Plan is maintained for a select group of management or highly compensated employees.

Number Plans: One (1)
Number of Employees
in Plan: Five (5)

This Top Hat Plan Exemption Statement is being submitted to the Department of Labor ("DOL"), within one hundred twenty (120) days after the Plan was adopted to be effective as of December 1, 2007.

If you have any questions regarding this Top-Hat Plan Exemption Statement, please do not hesitate to contact me.


Sincerely,

PAINE HAMBLEN LLP

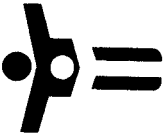
William A. Buckholdt, III

This Top Hat Plan Exemption Statement is dated the 10th day of December, 2007.

TAMARACK CENTER

By: 

Timothy Davis, Executive Director



Tamarack Center

2901 W Fort George Wright Drive
Spokane WA 99224-5202

SPOKANE WA 992

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