



Foundation for Senior Living

2520090770088

1201 East Thomas Road, Phoenix, AZ 85014
(602) 285-1800 (602) 285-1838 fax
www.fsl.org

September 22, 2008

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

09 OCT 15 AM 9:30

Re: Foundation for Senior Living 457(b) Supplemental Savings Plan

Dear Sir/Madam:

In accordance with 29 CFR 2520.104-23, on behalf of Foundation for Senior Living ("Employer") and pursuant to the original establishment of the 457(b) plan and now subsequent executive and adoption of the restated Foundation for Senior Living 457(b) Supplemental Savings Plan ("Plan"), we hereby provide you with the information set forth below:

Name and Address of Employer:

Foundation for Senior Living
1201 E. Thomas Road
Phoenix, AZ 85014

Employer's Taxpayer Identification Number:

86-0298945

Required Declaration:

The Employer has sponsored the Plan which has the effect of deferring compensation for a select group of management or highly compensated employees. Benefits are paid out of the general assets of the Employer. Currently, the Employer maintains one top-hat nonqualified plan. There are currently five employees eligible to participate or are actually participating in the Plan. The effective date of the restated Plan is September 1, 2008.

If you have any questions about this matter, please contact the undersigned.

Sincerely,

Amy Tuggle
Chief of Employee Services

VIA CERTIFIED MAIL RETURN RECEIPT REQUESTED



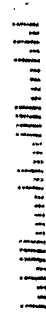
2600 Kelly Road, Suite 300
Warrington, PA 18976

CERTIFIED MAIL™



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