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January 21, 2009

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

Re: Top Hat Exemption

To Whom It May Concern:

This letter is to provide notice with regard to the reporting and disclosure requirements for Nonqualified Top Hat Plans under Part I; Title I of the Employee Retirement Income Security Act of 1974. Pursuant to applicable regulations, we provide the following for your notice:

1. Touchmark Living Centers, Inc.
2. 5150 SW Griffith Dr.  
Beaverton, OR 97005
3. 93-0770126
4. The Plans are maintained for a select group of management and highly compensated employees for the purposes of providing deferred compensation.
5. 2 Plans
6. 7 and 16 Participants in the two plans respectively.

We will be happy to provide you with copies of the Plan documents upon your request.

Best regards,

BARRAN LIEBMAN LLP



Jeffrey G. Robertson

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ATTORNEYS  
601 SW 2nd Avenue • Suite 2300  
Portland, Oregon 97204-3159



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