

COHEN POLLOCK MERLIN & SMALL

A PROFESSIONAL CORPORATION

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April 17, 2009

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: The Sheltering Arms
The Sheltering Arms Supplemental Executive Retirement Plan (the
"Plan")

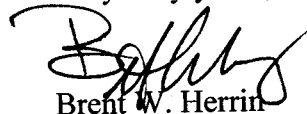
Dear Sir or Madam:

On behalf of our client, the administrator of the above-named Plan, the undersigned submits this statement in compliance with ERISA Reg. §2520.104-23(b).

1. Name and Address of the Employer:
The Sheltering Arms
385 Centennial Olympic Park Drive
Atlanta, Georgia 30313
2. Employer Identification Number: 58-0566236
3. The Employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. The number of employees in the Plan: 4

Please find enclosed an additional copy of this notice. Please date stamp this additional copy and return to me in the enclosed envelope.

Very truly yours,



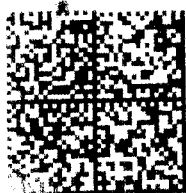
Brent W. Herrin
Attorney for Plan Administrator

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