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2009 OCT 21 AM 7:03

William A. Buckholdt, III
wab@randalldanskin.com

October 16, 2009

Certified Mail – Return Receipt

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

Re: Top Hat Plan Exemption

Dear Ladies and Gentlemen:

The following information is being submitted pursuant to the requirements under DOL Reg. §2520.104-23 in order for the above-mention plan to be considered a “top hat” plan under the Employee Retirement Income Security Act of 1974, as amended (“ERISA”):

Employer Name: Spokane United Methodist Homes, Inc. DBA Rockwood Retirement Communities

Address: 2903 E. 25th Avenue, Spokane, WA 99223-4992

Employer EIN: 91-0715658

Name of Plan: Rockwood Retirement Communities §457(b) Plan

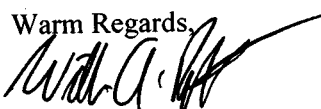
The Plan is maintained for a select group of management or highly compensated employees.

Number of Plans: One (1)

Number of Employees in Plan(s): One (1)

This letter is being submitted within one-hundred twenty (120) days of the effective date of the above-mentioned Plan.

If you have any questions or need additional information, just let me know.

Warm Regards,

William A. Buckholdt, III

A Professional Service Corporation

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