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ES&A/PUBLIC DISCLOSURE

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January 25, 2012

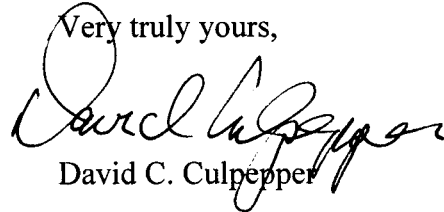
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue NW
Washington, D.C. 20210

Subject: Guardian Real Estate Services --
Top Hat Notice

Ladies and Gentlemen:

On behalf of Guardian Real Estate Services LLC, we enclose for filing its
Top Hat Notice.

Very truly yours,



David C. Culpepper

cc (w/enc): Mr. Thomas B. Brenneke

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue NW
Washington, D.C. 20210

Employer: GUARDIAN REAL ESTATE SERVICES LLC, an Oregon limited liability company

Employer Identification Number: 93-1325326

Employer Address: Second Floor
710 NW 14th Avenue
Portland, OR 97209

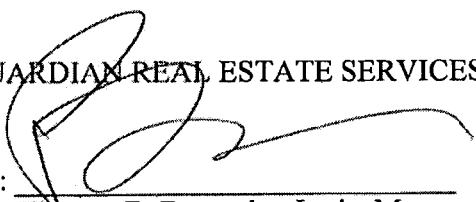
This document constitutes the statement required by 29 CFR §2520.104-23(a)(1) to be filed with the Secretary of Labor in respect to nonqualified deferred compensation plans maintained by Employer.

Employer currently maintains one nonqualified deferred compensation plan (the "Plan") primarily for the benefit of providing deferred compensation for employees who are members of a select group of management or highly compensated employees. The number of participants in the Plan as of the date of this statement is one.

Employer will send a copy of all plan documents and agreements to the Secretary upon request.

Dated: January 1, 2012

GUARDIAN REAL ESTATE SERVICES LLC

By: 
Thomas B. Brenneke, Jr., its Manager

CERTIFIED MAIL™

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