

December 29, 2011

EBSA/PUBLIC DISCLOSURE

REGISTERED MAIL; RETURN RECEIPT REQUESTED

2012 MAR -7 PM 3:42

Secretary of Labor
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: Alternative Method of Compliance under DOL Reg. Section 2520.104-23

Dear Secretary:

The purpose of this letter is to comply with the "Alternative Method of Compliance" for reporting and disclosure (as set forth in DOL Reg. Section 2520.104-23) with respect to the "top hat" plans established by Smith Gardens, Inc. (the "Company").

Accordingly, the following information is provided:

1. **Employer Name:** Smith Gardens, Inc.
Employer Address: 4164 Meridian Street, Suite 400
Bellingham, Washington 98226

2. **Employer EIN:** 91-1056759

3. **Declaration:**

The Company maintains one plan primarily for the purpose of providing deferred compensation for a select group of management and highly compensated employees, as follows-

Smith Gardens, Inc. Deferred Compensation Plan
Number of Participants: 4

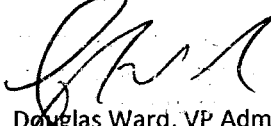
4. **Documents:**

With respect to the plan listed above, the Company will provide to the Secretary of Labor, upon request, copies of the plan documents, if any, that are required by Section 104 (a) (6) of the Employee Retirement Income Security Act of 1974 to be filed with the Secretary of Labor.

Enclosed is a copy of this letter, which we ask that you date-stamp and return to us in the enclosed, self-addressed and stamped envelope.

Should have any questions about this letter, please do hesitate to contact us at the above address.

Sincerely,



Douglas Ward, VP Admin. & CFO
Smith Gardens, Inc.
4164 Meridian Street, Suite 400
Bellingham, WA 98226
360-685-5227

CERTIFIED MAIL



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