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www.lifespaccommunities.com

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December 14, 2012

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**Return Receipt Requested**

Receipt No. 7010 0290 0000 0810 0143

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

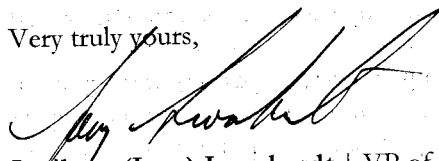
RE: Lifespace Supplemental Retirement Plan

Dear Reader:

Lifespac Communities ("Lifespac" or the "employer") is establishing the Lifespac Supplemental Retirement Plan, which is a nonqualified deferred compensation plan. This statement constitutes a filing under 29 C.F.R. § 2520.104-23 by the employer for the plan. The employer's EIN is 42-1068850 and its address is shown above. The employer maintains the above-referenced plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The employer anticipates that one employee will be covered under the plan. The employer maintains one other deferred compensation plan (as described in 29 C.F.R. § 2520.104-23(b)).

If you need any further information, please call or write me.

Very truly yours,



**Jocilynn (Joey) Leonhardt** | VP of Human Resources  
**Lifespac Communities**

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cc: Timothy D.S. Goodman, Attorney at Law  
Joe Dillon, Client Transition Manager, Principal Financial Group

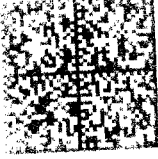
LIFESPACE  
COMMUNITIES

100 East Grand Avenue, Suite 200  
Des Moines, IA 50309

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