



April 16, 2013

**VIA CERTIFIED MAIL RETURN/RECEIPT**

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

Re: Top Hat Filing  
Our File No. 14154.000

Dear Sir or Madam:

Enclosed herewith please find the following:

Executed Statement of Pension Plans for Management and Highly Compensated  
Employees on behalf of Platinum Living Services, Inc.

These are furnished for the purpose designated below.

For your records/information.

Very truly yours,

**WAGNER KIRKMAN BLAINE  
KLOMPARENS & YOUMANS LLP**

Tara Weston  
Legal Assistant to  
BELAN KIRK WAGNER

Enclosure

{14154.00000 / 00689300.DOCX.1 }

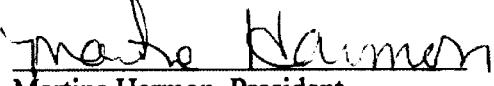
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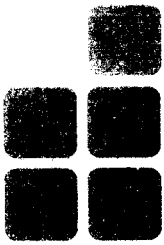
**Statement of Pension Plans for Management and Highly Compensated Employees  
Pursuant to 29 CFR §2520.104-23**

**Platinum Living Services, Inc.**

Platinum Living Services, Inc., a California corporation, ("PLS") is an employer located at 4020 Sierra College Blvd., #200, Rocklin, California 95677, and its Employer Identification Number is 26-2439184. PLS declares that it maintains one plan primarily for the purpose of providing deferred compensation for a select group of management and highly compensated employees. This plan is named the Nonqualified Deferred Compensation Plan and it currently has Three (3) employees participating in it.

Dated April 12, 2013

  
Martine Harmon, President



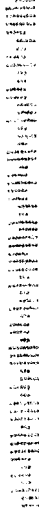
**WKBK&Y**  
Wagner Kirtland Blake  
Kempers & Youngers LLP  
Attorneys at Law

**CONFIDENTIAL**



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