

March 11, 2014

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

Dear Sir or Madam:

Pursuant to Department of Labor Regulations, 29 C.F.R. §2520.104-23, under Section 110 of Title I of the Employee Retirement Income Security Act of 1974, the undersigned Employer provides the following information in compliance with the alternative method of reporting and disclosure for unfunded plans maintained for a select group of management or highly compensated employees. This letter supercedes and is intended to replace any prior "top hat" plan letters filed for these plans.

1. Name and Address of Employer:

Presbyterian Homes & Services
2845 Hamline Avenue North
Roseville, MN 55113

2. Employer Identification Number: 41-0758756

3. Employer maintains and administers plans primarily to provide deferred compensation benefits for a select group of management or highly compensated employees of Employer and other employers which have adopted and maintain the plan and which are part of a group of trades or business under common control because controlled by Employer. The current name of each the plan is:

Management & Services	651.631.6100 tel
2845 Hamline Avenue North	651.631.6108 fax
Roseville, MN 55113	www.preshomes.org

Presbyterian Homes & Services Deferred Compensation Plan Eligible 457(b) Plan "457(b) Plan"). The Plan became effective initially on January 1, 2007. (A Top Hat letter was filed for that plan was filed on February 5, 2008.)

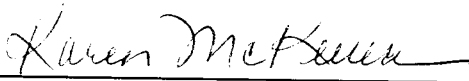
Presbyterian Homes & Services Supplemental Executive Retirement Plan ("457(f) Plan"). The Plan became effective initially on January 1, 2011.

4. Number of Participants in each Plan:

<u>Plan</u>	<u>Number of Participants</u>
457(b) Plan	9
457(f) Plan	1

Please receipt-stamp the enclosed copy of this letter and return it in the return envelope provided.

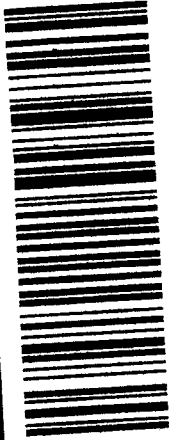
Presbyterian Homes & Services

By 

Karen McKenna

It's Vice President, Human Resources

**RETURN RECEIPT
REQUESTED**



7013 0600 0000 9322 9439



McKENNA

**presbyterian
homes & services**

2845 Hamline Avenue North
Roseville, MN 55113

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EMPLOYEE BENEFITS SECURITY ADMINISTRATION
ROOM N - 1513
US DEPT OF LABOR
200 CONSTITUTION AVE. NW
WASHINGTON, DC 20210

*freedom to live well**

