



MERRILL GARDENS

U.S. DEPT. OF LABOR
 ERISA/PUBLIC DISCLOSURE
 05 AUG 17 PM 12:19

August 1, 2005

CERTIFIED MAIL; RETURN RECEIPT REQUESTED

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

Dear Secretary:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA") for unfunded or insured pension plans for a select group of management or highly compensated employees, as specified in Department of Labor Regulations 29 C.F.R. Section 2520.104-23, the following information is provided by Merrill Gardens L.L.C. (the "Company").

Name and Address of Company: Merrill Gardens L.L.C.
 1938 Fairview Avenue East
 Suite 300
 Seattle, WA 98102

Employer Identification Number: 91-1738695

Effective June 1, 2005, the Company adopted the 2005 Merrill Gardens L.L.C. Unit Appreciation Rights Plan (the "Plan"). The Company maintains this Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Plan is an unfunded deferred compensation plan, any assets of which are subject to the claims of the Company's general creditors in the event the Company becomes insolvent. Currently there are 105 employees of the Company who are eligible to participate in the Plan. Merrill Associates Limited Partnership and R. D. Merrill Company are affiliates of the Company that have adopted the Plan as participating employers. There are no employees of Merrill Associates Limited Partnership and no employees of R. D. Merrill Company that participate in the Plan. The addresses and EINs are as follows:

Name and Address of Company: Merrill Associates Limited Partnership
 1938 Fairview Avenue East
 Suite 300
 Seattle, WA 98102

Employer Identification Number: 91-1602773
 1938 FAIRVIEW AVENUE EAST, SUITE 300 SEATTLE, WA 98102

TEL: 206-676-5300 FAX: 206-676-5353 WEB: www.merrillgardens.com



Name and Address of Company: R.D. Merrill Company
1938 Fairview Avenue East
Suite 300
Seattle, WA 98102

Employer Identification Number: 91-0317683

The Company also maintains the Merrill Gardens L.L.C. Unit Appreciation Rights Plan (a prior version of the Plan which is frozen to new awards) which currently has 62 participants. The Company is a participating employer in the R.D. Merrill Deferred Compensation Plan, which has 22 participants. These two plans are also unfunded, unsecured deferred compensation plans that provide benefits to a select group of management or highly compensated employees.

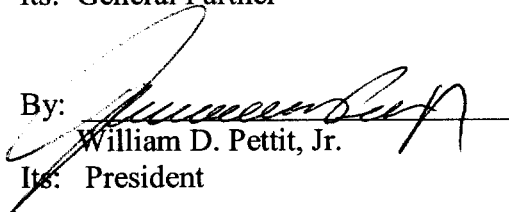
Pursuant to Regulations 29 C.F.R. Section 2520.104-23(b)(2), the Company will provide the Plan document to the Secretary of Labor upon request as required by Section 104(a)(6) of ERISA.

Very truly yours,

**MERRILL GARDENS L.L.C.,
A Washington limited liability company**

By: MERRILL ASSOCIATES LIMITED PARTNERSHIP,
A Washington limited partnership
Its Managing Member

By: THE MERRILL GROUP, INC.,
A Washington corporation
Its: General Partner

By: 
William D. Pettit, Jr.
Its: President



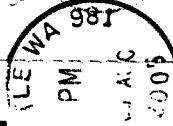
MERRILL GARDENS

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