

April 15, 2015

US Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Avenue, NW, N-1515
Washington, DC 20210

Re: Registration Statement for Top Hat Plan

Dear Secretary of Labor:

Please accept this letter as a Statement of Registration intended to act as an alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of ERISA for unfunded or uninsured pension plans maintained by an employer for a select group of management or highly compensated employees.

The following is information required under 29 CFR §2520.104-23 to meet the alternative method of compliance:

- Name and address of the sponsoring employer:
Pacific Lifestyle Homes, Inc.
11815 NE 99th St. #1200
Vancouver, WA 98682
- Employer Identification Number (federal tax ID): 20-3911811
- The Employer maintains a plan for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Employer currently maintains one such plan (titled the "Pacific Lifestyle Homes, Inc. Nonqualified Deferred Compensation Plan") covering a single employee.

Please contact Pacific Lifestyle Homes, Inc. at the address above if you have any questions or require additional information or documents.

Sincerely,



Kevin Wann, President
Pacific Lifestyle Homes, Inc.

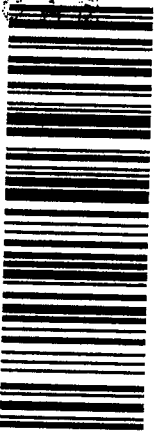


Pacific Lifestyle

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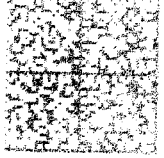
11815 NE 99th Street, Suite 1200
Vancouver, Washington 98682

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