EXHIBIT 32

ERC PAID 11/2/2005 CK# 49570 $ 34,191.—

RCM&D
Riggs, Counselman, Michaels
& Downes, Inc.
555 Fairmount Avenue
Baltimore, MD 21286
410 339-7263 Fax 410 339-7234

Erickson Retirement
Communities, LLC c/o Risk Mgr
701 Maiden Choice Lane
Baltimore MD 21228

INVOICE NO: 641568
ACCOUNT NO: 216995
INVOICE DATE: 1/28/05
AMOUNT: 34191.00

INVOICE NO 641568

Insured: Erickson Retirement Comm. LLC
Coverage: Installation /Builders Risk
Policy No: 66056348812
Term: Annual Policy 1/01/05 To: 1/01/06
Insurance Co: Travelers Insurance
Type of Transaction: Installment
Effective: 3/01/05
Account Executive: 5185 Laurie A. Gatton

PREMIUMS	AMOUNT
INSTALLMENT BILLING	34,191.00
TOTAL	34,191.00

Premiums are due by the Transaction Effective Date. Check may be made payable to RCM&D, Inc. Thank You.

TO ENSURE PROPER PROCESSING OF YOUR PAYMENT,
PLEASE RETURN THE ATTACHED COPY WITH YOUR CHECK
IN THE RETURN ENVELOPE PROVIDED.
THANK YOU FOR YOUR BUSINESS!

ERC CKNO 81025 3/17/2008 $1417.00

RCM&D

Riggs, Counselman, Michaels & Downes, Inc.
555 Fairmount Avenue Towson, MD 21286-5497
410-339-7263 Fax 410-583-5459 www.rcmd.com

Erickson Retirement Communities, LLC Matthew Graeff Mail Stop 101 PO Box 310 Linthicum, MD 21090	Invoice No 080185 Transaction Effective Date 12/28/2007	Invoice Date 02/26/2008 Amount $ 1,417.00

Invoice No 080185

Insured: Erickson Retirement Communities, LLC
Coverage: Installation /Builders Risk **Policy No:** I08632595001
Billing Term: 12/28/2007 - 09/28/2010 **Policy Term:** 09/28/2007 - 09/28/2010
Insurance Company: ACE Fire Underwriters Insurance Company

If you have any questions, please contact your service team.

Premiums	Amount
Installation /Builders Risk Ashby Ponds, VA Builders Risk	
Ashby Ponds - 12/28/07 to 1/28/07	$ 1,417.00
Sent for Approval	
Received Back	
101 13700 Builders Risk	
9 3 11 08	
Premiums are due by the Transaction Effective Date noted above. As always, we appreciate the opportunity to serve your insurance needs. Total	$ 1,417.00

CORPORATE ACCOUNTS PAYABLE
MAR 12 2008

OK to pay
Matt Graeff
3/3/08

TO ENSURE PROPER PROCESSING OF YOUR PAYMENT, PLEASE RETURN THE ATTACHED COPY WITH YOUR CHECK IN THE RETURN ENVELOPE PROVIDED TO:

RCM&D
Attn: Finance Department
555 Fairmount Avenue
Baltimore, MD 21286

Baltimore, MD Washington, D.C. Richmond, VA CL-PCTN