

Name of Debtor:

ERICKSON RETIREMENT COMMUNITIES, LLC

Case Number:

09-37010

NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.

Name of Creditor (the person or other entity to whom the debtor owes money or property):

Check this box to indicate that this claim amends a previously filed claim.

Name and address where notices should be sent:

Florence McCahon  
106 Bourbon Court  
Baltimore, MD, 21234  
 Telephone number:  
410-256-0687

RECEIVED  
 DEC 07 2009  
 BMC GROUP

Court Claim Number:  
 (if known)

Filed on:

Name and address where payment should be sent (if different from above):

Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.

Telephone number:

Check this box if you are the debtor or trustee in this case.

1. Amount of Claim as of Date Case Filed:

\$ 16,480.00

If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4.

If all or part of your claim is entitled to priority, complete item 5.

Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.

5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount.

Specify the priority of the claim.

2. Basis for Claim:

Severance as part of Separation Contract  
Exhibits: A + B

3. Last four digits of any number by which creditor identifies debtor:

3a. Debtor may have scheduled account as:  
 (See instruction #3a on reverse side.)

4. Secured Claim (See instruction #4 on reverse side.)

Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information.

Nature of property or right of setoff:  Real Estate  Motor Vehicle  Other

Value of Property: \$ \_\_\_\_\_ Annual Interest Rate \_\_\_\_\_ %

Amount of arrearage and other charges as of time case filed included in secured claim,

if any: \$ \_\_\_\_\_ Basis for perfection: \_\_\_\_\_

Amount of Secured Claim: \$ \_\_\_\_\_ Amount Unsecured: \$ \_\_\_\_\_

Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B).

Wages, salaries, or commissions (up to \$10,950\*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. §507 (a)(4).

Contributions to an employee benefit plan - 11 U.S.C. §507 (a)(5).

Up to \$2,425\* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507 (a)(7).

Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8).

Other - Specify applicable paragraph of 11 U.S.C. §507 (a)( ).

Amount entitled to priority:

\$ 10,950

\*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.

DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.

If the documents are not available, please explain:

Date:

12/04/09

Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.

Florence McCahon

Florence McCahon

FOR COURT USE ONLY

Erickson Ret. Comm. LLC



00113

Case Number: 09-37010

Name of Debtor: Erickson Retirement Communities, LLC

Name of Creditor: Florence McCahon

**Documentation for Severance Payment**

**Exhibit A: Separation Contract from Erickson**

Separation Contract which was signed in July indicates by working through October 16<sup>th</sup>, 2009, I would receive 10 weeks (5 additional paychecks) of "separation pay."

**Exhibit B: Final Paycheck Advice**

Hourly Rate of \$41.20 x 80 hours = \$3,296.00.

\$3,296 x 5 = **\$16,480**

This is the amount listed in court documentation

TO: Florence McCahon  
DATE: July 16, 2009  
RE: Separation Agreement and Release

Erickson Retirement Communities, LLC ("Company") must regretfully initiate a reduction in force. This agreement (the "Agreement") sets forth the terms and conditions for your separation from employment.

1. If you sign this Agreement and do not revoke it, we will maintain your employment in your current position through the close of business on October 16, 2009 (the "Effective Date"). After the close of business on the Effective Date, you will be separated from employment. You will remain an employee at-will through the Effective Date, subject to Company's normal rules and standards of conduct for employees. If you need time for job search or interviews, we will try to accommodate your schedule. You will receive a final paycheck for your wages, minus taxes, deductions, and withholdings, through the Effective Date at your current 2009 salary level, on the normal Company pay-dates. Your current benefits package remains in effect through the end of October 2009 with the standard payroll deduction. You will also receive a check for any accrued, unused PTO hours, minus taxes, deductions, and withholdings, you have as of the Effective Date on the next regular payday after the Effective Date.

2. If you currently participate in our benefits plan, beginning November 1, 2009, you may elect to continue your current health benefits package under COBRA. If you make this election, you may be eligible for a subsidy of the cost of maintaining your COBRA benefits under a new federal law, the Americans Recovery and Reinvestment Act of 2009 ("ARRA"). Under ARRA, for a limited period, you would be responsible for paying 35% of the ordinary COBRA premium for your benefits. For that same period, Company would be responsible for paying 65% of the ordinary COBRA premium for your benefits. According to current information, this subsidy towards your COBRA premium is for a period of up to 9 months starting with your first month of COBRA eligibility and may be discontinued if you become eligible for other benefits in certain circumstances. Further details on your rights under COBRA are included in the information package with this Agreement. Your eligibility for this subsidy does not depend on signing this Agreement. You will need to make your payments directly to our third party COBRA benefits administrator.

3. If you sign this Agreement and do not revoke your signature, we will also provide the benefits listed below. You will not be entitled to any other compensation, payments or benefits; however, this doesn't affect your vested retirement benefits nor any rights you have to continue your health insurance under COBRA.

- 10 weeks of separation pay at your current 2009 salary level, minus taxes, deductions, and withholdings. The separation pay will be made in bi-weekly payments in accordance with Company's regular pay dates. These payments will start on the first pay period following the later of: (i) the Effective Date, or (ii) eight (8) days after your signature of this Agreement. However, if you accept another position with Company or another company which is managed by Company during the separation pay period, then your separation pay will end as of the start date for your new position.
- You will be eligible to participate in any group outplacement services offered by Company through its contractor(s) as part of the Company July 2009 reduction-in-force program.
- If you participate in Company's 401k plan, you are fully vested in the employer's matching contributions towards your plan. Per the terms of the plan, you cannot make any further contributions during the separation pay period.
- If you participate and are currently vested in Company's Growth Participation Plan (GPP) Units under the terms of the old 2005 plan and/ or the terms of the 2006 plan, your vesting remains the same as of the Effective Date. All payments of GPP value will be made per the terms of the plans and may be delayed or deferred per the terms of the plans.

CASE: 09-37010

Exhibit: B

Emplid Co Dept 000642-000642  
009154 ERC/XDL 10190140

Erickson Retirement Communities, LLC  
701 Maiden Choice Lane  
Baltimore, MD 21228

### Earnings Statement

Page 001 of 001  
Period Ending: 10/17/2009  
Advice Date: 10/23/2009  
Advice Number: 0000492284  
Batch Number: 00000002962

FLORENCE M. MCCAHOH  
106 Bourbon Court  
Baltimore, MD 21234

Exemptions Addl Amt Addl %  
Fed: Single-00 40.00  
MD: Not app-00 40.00

Earnings	Rate	Hours	This Period	Year-to-Date
Regular Pay	41.2000	80.00	3296.00	65755.20
PTO	0.0000	0.00	0.00	3460.80
Holiday	0.0000	0.00	0.00	3296.00

Deductions	This Period	Year-to-Date
*Medical	50.80	1117.60
*Dental	15.59	342.98
*401(k)	362.56	7976.32
*FSA Medical	60.00	1320.00

Gross Pay	80.00	3296.00	72512.00
Tot PROD	80.00	3296.00	
Tot NON PROD	0.00	0.00	

#### Tax Deductions

Fed Withholdng	562.36	12437.22
Fed MED/EE	45.96	1011.11
Fed OASDI/EE	196.52	4323.35
MD Withholdng	247.49	5444.78

Total	1052.33	23216.46
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Total	488.95	10756.90
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\*Excluded from Federal Taxable Wages

\*\* Imputed Income - Group Term Life

#### Leave Summary Balance

PTO	306.27
ELB	232.84

#### Message

#### Direct Deposit Summary

Trans	Type	Account	Amount
Deposit	Che	XXXX0299	250.00
Deposit	Che	XXXX4319	1,504.72
Net Check			0.00

Net Pay	1754.72	38538.64
Fed Taxable Wages	2807.05	61755.10