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A Limited Liability Partnership

2520042394377

March 31, 1998

**CERTIFIED MAIL/RETURN RECEIPT REQUESTED**  
**Receipt No. Z 178 491 300**

Top-Hat Plan Exemption  
Pension & Welfare Benefits Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210

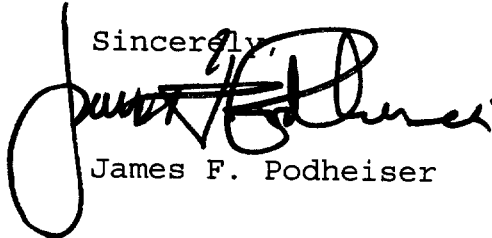
Re: Adult Communities Total Services, Inc.

Dear Sir/Madam:

On behalf of the above-referenced employer and plan administrator, I enclose a "Top-Hat" Notice under 29 C.F.R. Section 2520.104-23.

Please date-stamp the enclosed copy of this letter and return it to the undersigned in the enclosed self-addressed envelope.

Sincerely,



James F. Podheiser

Enclosures

cc: George R. Gunn, Jr. (w/enclosure)

250120.1

COPIES TO FILE: 50

ADULT COMMUNITIES TOTAL SERVICES, INC.

STATEMENT REQUIRED BY  
DEPARTMENT OF LABOR  
REGULATION SECTION 2520.104-23

1. Name and address of Employer and Plan Administrator:  
  
Adult Communities Total Services, Inc.  
375 Morris Road, P.O. Box 90  
West Point, PA 19486
2. Employer Identification Number: 23-1900132
3. The Employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. Number of such plans: 1
5. Number of employees covered under the plan: 2
6. The Employer will provide documents to the Secretary upon request as required by Section 104(a)(1) of ERISA.

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