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March 27, 2006

CERTIFIED MAIL NO. 7004 2510 0006 7528 1064
RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U. S. DEPARTMENT OF LABOR
200 Constitution Avenue N.W.
Washington, DC 20210

06 APR -14 PM 1:25

RE: Alternative Method of Reporting and Disclosure

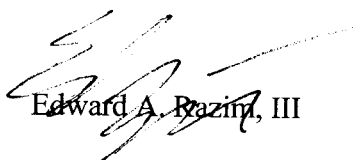
Dear Sirs:

Pursuant to Department of Labor ("DOL") regulation Title 29 C.F.R. § 2520.104-23, this is to advise you that The Legacy Senior Communities, Inc. (the "Corporation"), has adopted the following pension plan, which constitutes a non-qualified, unfunded, deferred compensation plan. The plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees of the Corporation and its affiliates. The plan is the only plan maintained by the Corporation for the purpose of providing deferred compensation to a select group of management or highly compensated employees.

PLAN NAME:	THE LEGACY SENIOR COMMUNITIES, INC. 457(b) PLAN
CORPORATION'S NAME:	THE LEGACY SENIOR COMMUNITIES, INC.
EMPLOYER IDENTIFICATION NO.:	03-0435268
CORPORATION'S ADDRESS:	5100 BELT LINE ROAD, SUITE 430 DALLAS, TEXAS 75254
NUMBER OF PARTICIPANTS:	1

Please contact the undersigned if you have any questions concerning this matter.

Very truly yours,


Edward A. Razing, III

cc: Michael J. Ellentuck

